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ABSTRACT

Utah's Minimum School Finance Program provides for the funding of several component programs. This document reports on these component programs, describing their characteristics and objectives and displaying graphically the recent statistical data revealing their extensiveness, their costs, and trends in their utilization. The report first presents summaries of the overall program, then breaks down the basic program, special purpose programs, and other programs into their component parts for analysis. The basic program includes support for necessarily existing small schools, handicapped student programs, education for youths in custody, adult education, vocational and technical education, the regular school program, and professional staff. Special purpose optional programs covered under the basic program provide support for instructional media centers, field trips, bilingual education, parenthood programs, and others. Separately funded special purpose programs support transportation of students, experimental programs, utilities and insurance, and other ancillary programs. Appendices include material on special levy programs that are not part of the minimum finance program. Additional appendices provide supporting data used by the Utah Legislature. (PGD)

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# Utah School Finance Reference Manual

UTAH STATE OFFICE OF EDUCATION
1982-1983

EA 015 497

# UTAH SCHOOL FINANCE REFERENCE MANUAL

1982-1983

UTAH STATE OFFICE OF EDUCATION

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Salt Lake City, Utah

December 1982, Date of Publication

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# FOREWORD

The financing of our Utah schools with their multitudinous programs is complex, but not complicated when reviewed by components. This Utah School Finance Reference Manual is designed to include the major parts of Utah's School Finance Program, i.e., the "Minimum School Finance Program" and show the parts graphically one by one to all who care to read about them. The programs are summarized on the first few pages and then presented singly in the same order as the appropriations are made in the law. Special levy programs such as recreation and tort liability are not part of the minimum program but can be seen in the appendix in the section on school taxes. Supporting data used each year by our State legislature are also included for your convenience in the appendix.

T. Leland Bermingham

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THE PRODUCTS OF THE ELEMENTARY/SECONDARY PART OF THE PUBLIC SCHOOL SYSTEM OF THE STATE OF UTAH

1. During the 1981-82 school year, 354, 540 students were taught in kindergarten through twelfth grade by 14,290 certified teachers. By October, 1982, Utah's student population grew another 14,798 students to a total of 369,338. Over 48,850 students received special help in handicapped education programs, and approximately 90,000 secondary students were enrolled in special vocational education programs.

2. There were 22,351 students who participated in adult high school completion during 1981-82. A total of 2,034 students received their high school diplomas.

3. More than 359,356 patrons outside the regular school programs used school facilities for community and adult education programs. In addition, schools hosted civic arts activities (Ballet West, Utah Symphony, etc.), recreation activities, and athletic events. Elementary and secondary schools serve as "civic centers" under Utah law.

4. Daily public transportation on school districts' buses was furnished to approximately 111,142 students. This represents approximately 78,582 miles driven daily.

5. During 1981-82, 181,490 meals were served in Utah schools every day - a total of 32,123,788 meals for the school year. Free lunches were approximately nineteen per cent of the total. Reduced price lunches represent approximately nine per cent of the total.

**PLAN OF FINANCING**
**PUBLIC EDUCATION**
**(In Thousands of Dollars)**

| Program | Authorized 1981-82 | Governor's Recommendation 1982-83 | Legislative Appropriation 1982-83 | Difference From 1981-82 Authorized | Percent Change From 1981-82 |
|---|---|---|---|---|---|
| Uniform School Fund | $415,517[1] | $468,664 | $482,128 ** | $66,611 | 16.0 |
| Federal Funds | 57,583 | 59,230 | 59,359 | 1,776 | 3.1 |
| Dedicated Credits | 4,716 | 5,032 | 4,879 | 163 | 3.5 |
| Federal Mineral Lease | 512 | 626 | 626 | 114 | 22.3 |
| Driver Education | 1,698 | 1,836 | 1,836 | 138 | 8.1 |
| Liquor Tax | 5,202 | 5,689 | 9,220[2] | 4,018 | 77.2 |
| Other | (1,629) | (2,375) | (2,329) | (700) | 43.0 |
| **Total** | **$483,599** | **$538,702** | **$555,719** | **$72,120** | **14.9** |

[1] *Includes $6,702,000 for supplementals.*

[2] *Includes $3,600,000 increase in liquor tax funds due to the passage of House Bill 157, School Lunch Tax, which provides a 5 percent tax increase on liquor.*

*Taken from the Appropriations Report 1982-83, Office of the Legislative Fiscal Analyst, Salt Lake City, Utah.

**Refer to table on Page viii

**SUMMARY OF FISCAL ACTION**
**PUBLIC EDUCATION**
**(In Thousands of Dollars)**

| Program | Authorized 1981-82 | Governor's Recommendation 1982-83 | Legislative Appropriation 1982-83 | Difference From 1981-82 Authorized | Percent Change From 1981-82 |
|---|---|---|---|---|---|
| State Office of Education | $ 74,880[1] | $ 78,436 | $ 81,954 | $ 7,074 | 9.4 |
| Vocational Ed. Revolving Fund | 242 | 500 | 300 | 58 | 24.0 |
| Area Vocational Centers | 5,069 | 5,532 | 5,569 | 500 | 9.9 |
| Skills Center | 1,826 | 1,999 | 1,995 | 169 | 9.3 |
| Schools for the Deaf and Blind | 4,853 | 5,463 | 5,596 | 743 | 15.3 |
| Fine Arts | 596 | 644 | 644 | 48 | 8.0 |
| Minimum School Program[3] | 396,133[2] | 446,128 | 459,661 | 63,528 | 16.0 |
| **Total** | **$483,599** | **$538,702** | **$555,719** | **$72,120** | **14.9** |

*[1] Includes a supplemental of $275,000 for the Workshop for the Blind revolving fund within the Division of Services for the Visually Handicapped.*

*[2] Includes a supplemental of $6,427,000 due to a shortfall in local property taxes.*

*[3] Local contributions of $153.1 million for 1981-82 authorized, $188.9 million Governor's recommendation, and $165.9 million legislative appropriation for the School Finance Program are not shown in this table.*

*Taken from the Appropriations Report 1982-83, Office of the Legislative Fiscal Analyst, Salt Lake City, Utah.

UNIFORM SCHOOL FUND

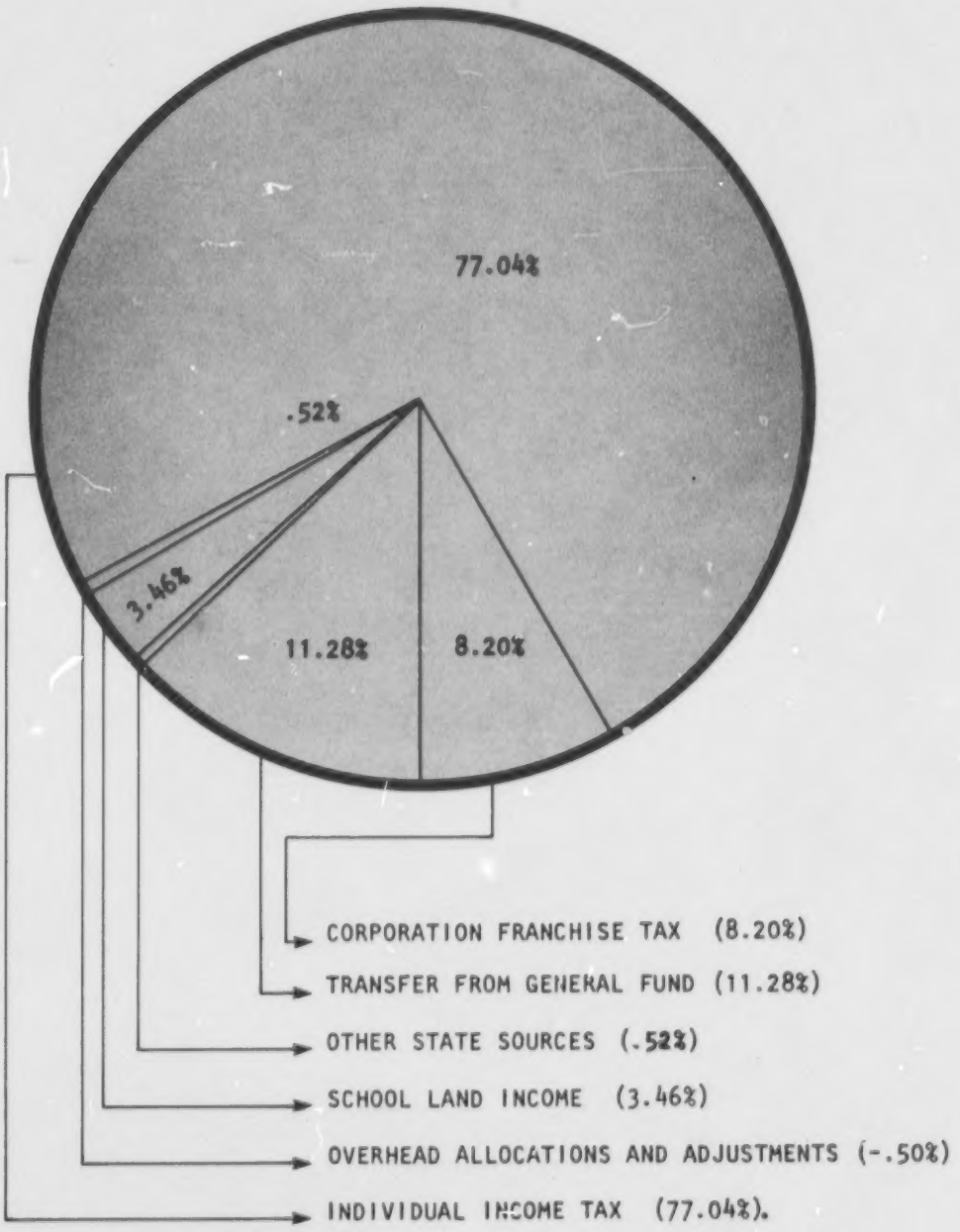
1982-83 School Year

## REVENUE PROJECTIONS

| | | |
|---|---|---|
| STATE REVENUES: | | |
| Individual Income Tax | $387,800,000 | |
| Corporation Franchise Tax | 41,300,000 | |
| School Land Income | 17,400,000 | |
| Other State Sources | 2,600,000 | |
| TOTAL STATE REVENUES | | $449,100,000 |
| OVERHEAD ALLOCATIONS AND ADJUSTMENTS | | (2,500,000) |
| TRANSFER FROM GENERAL FUND | | 56,800,000 |
| TOTAL AVAILABLE TO FUND | | $503,400,000 * |

* Of this - $6,246,000 is taken for 'Government Operations'
- $ 300,000 is given to Higher Education for KUED and the county translator system.
$482,128,000 Balance (See Table on page vii)

# UNIFORM SCHOOL FUND
# 1982-83 School Year



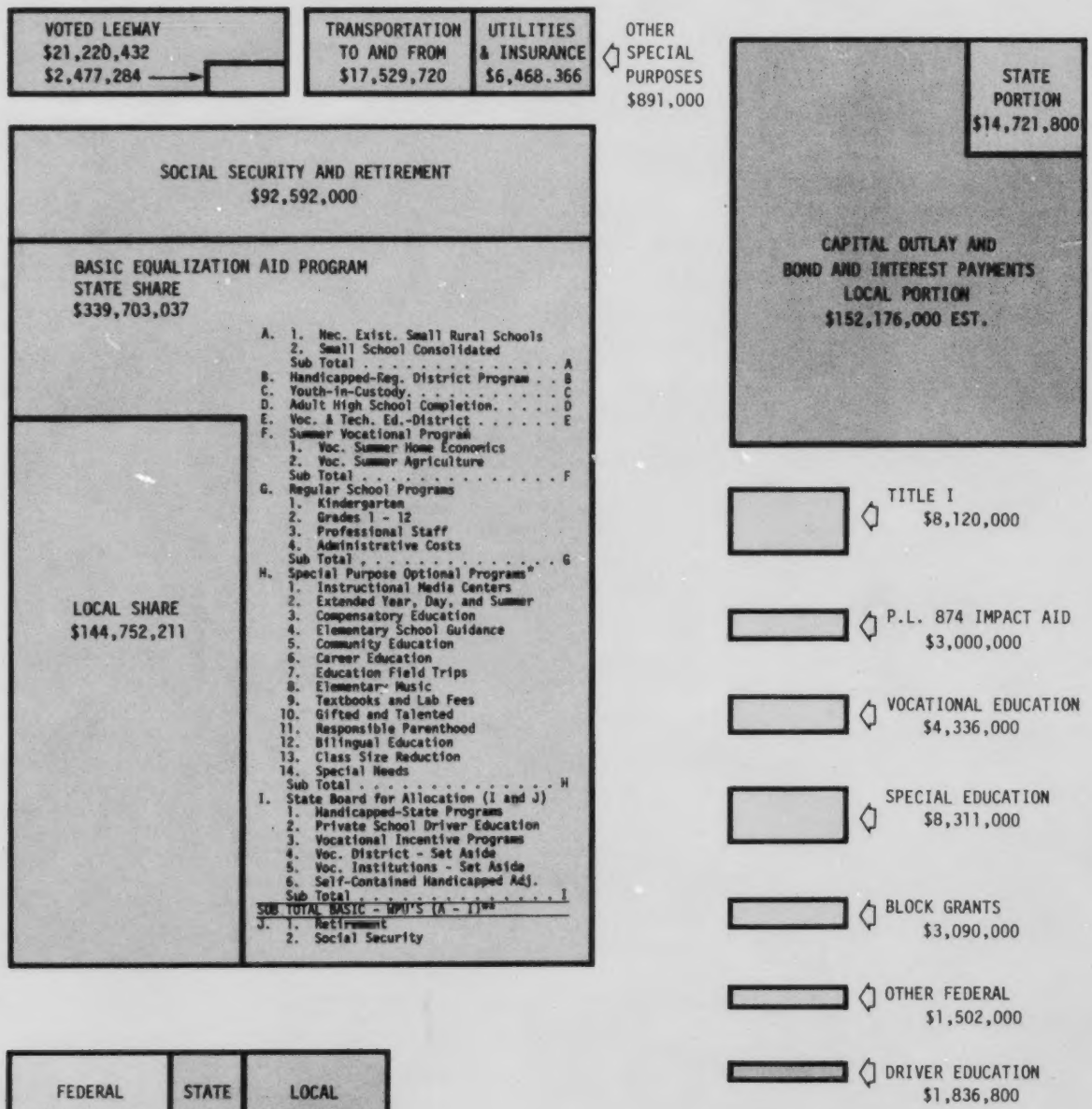

Source of Data: State Legislative Analyst Office

# SCHOOL FINANCE

## Elementary, Secondary and Adult Education

STATE AID | LOCAL DOLLARS | FEDERAL AID

STATE-SUPPORTED MINIMUM SCHOOL PROGRAM 1982-83




CHILD NUTRITION PROGRAMS
(SCHOOL LUNCH)

UTAH STATE OFFICE OF EDUCATION
DIVISION OF ADMINISTRATIVE SERVICES

H.B. 159

UTAH STATE BOARD OF EDUCATION
MINIMUM SCHOOL PROGRAM
1982-83

No. students 10/1982 369,338
Est. Student Growth 16,116
WPU Valued at $1,103
Assessed Valuation $6,591,808,000
Date 1/30/82

| STATE SUPPORTED MINIMUM SCHOOL PROGRAM | Legislature S.B 308 1981-82 WPU's (1) | Legislature S.B 308 @ $1,003 DOLLARS (2) | Legislature H.B. 159 1982-83 WPU's (3) | Legislature H.B. 159 @$1,103 DOLLARS (4) | Increase (5) | % Increase (6) |
|---|---|---|---|---|---|---|
| I. Basic Program | | | | | | |
| A. 1. Nec. Exist. Small Rural Schools | 5,345 | $ 5,361,035 | 5,532 | $ 6,101,796 | $ | |
| 2. Small School Consolidated | - - - | - - - - - | - - - | - - - - - | | |
| Sub Total....A | 5,345 | 5,361,035 | 5,532 | 6,101,796 | 740,761 | 13.8% |
| B. Handicapped-Reg. District Program....B | 30,884 | 30,976,652 | 34,461 | 38,010,483 | 7,033,831 | 22.7 |
| C. Youth-in-Custody....C | 2,260 | 2,266,780 | 2,380 | 2,625,140 | 358,360 | 15.8 |
| D. Adult High School Completion....D | 2,257 | 2,263,771 | 2,360 | 2,603,080 | 339,309 | 15.0 |
| E. Voc. & Tech. Ed.-District....E | 11,943 | 11,978,829 | 12,361 | 13,634,183 | 1,655,354 | 13.8 |
| F. Summer Vocational Program | | | | | | |
| 1. Voc. Summer Home Economics | 1,394 | 1,398,182 | 1,376 | 1,517,728 | | |
| 2. Voc. Summer Agriculture | 563 | 564,689 | 637 | 702,611 | | |
| Sub Total....F | 1,957 | 1,962,871 | 2,013 | 2,220,339 | 257,468 | 13.1 |
| G. Regular School Programs | | | | | | |
| 1. Kindergarten | 18,754 | 18,810,262 | 19,883 | 21,930,949 | | |
| 2. Grades 1 - 12 | 305,217 | 306,132,651 | 315,630 | 348,139,890 | | |
| 3. Professional Staff | 26,868 | 26,948,604 | 27,808 | 30,672,224 | | |
| 4. Administrative Costs | 1,800 | 1,805,400 | 1,800 | 1,985,400 | | |
| Sub Total....G | 352,639 | 353,696,917 | 365,121 | 402,728,463 | 49,031,546 | 13.9 |
| H. Special Purpose Optional Programs* | | | | | | |
| 1. Instructional Media Centers | 551 | 552,653 | 551 | 607,753 | | |
| 2. Extended Year, Day, and Summer | 657 | 658,971 | 657 | 724,671 | | |
| 3. Compensatory Education | 772 | 774,316 | 772 | 851,516 | | |
| 4. Elementary School Guidance | 606 | 607,818 | 606 | 668,418 | | |
| 5. Community Education | 581 | 582,743 | 581 | 640,843 | | |
| 6. Career Education | 225 | 225,675 | 225 | 248,175 | | |
| 7. Education Field Trips | 407 | 408,221 | 407 | 448,921 | | |
| 8. Elementary Music | 387 | 388,161 | 387 | 426,861 | | |
| 9. Textbooks and Lab Fees | 2,000 | 2,006,000 | 2,000 | 2,206,000 | | |
| 10. Gifted and Talented | 388 | 389,164 | 388 | 427,964 | | |
| 11. Responsible Parenthood | 202 | 202,606 | 202 | 222,806 | | |
| 12. Bilingual Education | 339 | 340,017 | 339 | 373,917 | | |
| 13. Class Size Reduction | 3,428 | 3,438,284 | 3,428 | 3,781,084 | | |
| 14. Special Needs | 2,419 | 2,426,257 | 2,419 | 2,668,157 | | |
| Sub Total....H | 12,962 | 13,000,886 | 12,962 | 14,297,086 | 1,296,200 | 9.97 |
| I. State Board for Allocation (I and J) | | | | | | |
| 1. Handicapped-State Programs | 683 | 685,049 | 514 | 566,942 | | |
| 2. Private School Driver Education | 8 | 8,024 | 9 | 9,927 | | |
| 3. Vocational Incentive Programs | 145 | 145,435 | 145 | 159,935 | | |
| 4. Voc. District--Set Aside | 617 | 618,851 | 617 | 680,551 | | |
| 5. Voc. Institutions--Set Aside | 191 | 191,573 | 191 | 210,673 | | |
| 6. Self-Contained Handicapped Adj. | 490 | 491,470 | 550 | 606,650 | | |
| Sub Total....I | 2,134 | 2,140,402 | 2,026 | 2,234,678 | 94,276 | 4.4 |
| SUB TOTAL BASIC-WPU's (A - I)** | 422,381 | 423,648,143 | 439,216 | 484,455,248 | 60,807,105 | 14.4 |
| J. 1. Retirement | - - - | 56,369,249 | - - - | 61,926,000 | | |
| 2. Social Security | - - - | 27,357,737 | - - - | 30,666,000 | | |
| Sub Total....J | - - - | 83,726,986 | - - - | + 92,592,000 | 8,865,014 | 10.6 |
| TOTAL BASIC, SOC. SEC. AND RETIREMENT (A - J) | - - - | $507,375,129 | - - - | 577,047,248 | 69,672,119 | 13.7 |
| II. Voted Leeway*** | - - - | 18,905,604 | | 23,697,716 | 4,792,112 | 25.3 |
| III. Special Purpose Programs | | | | | | |
| 1. Experimental Programs | | 321,000 | | 321,000 | - - - | |
| 2. Productivity Study | | 200,000 | | 200,000 | - - - | |
| 3. Contingency Fund | | 370,000 | | 370,000 | - - - | |
| 4. Pupil Trans. To and From School | | 15,864,000 | | 17,529,720 | 1,665,720 | 10.5 |
| 5. Utilities and Insurance | | 5,926,123 | | 6,468,366 | 542,243 | 9.2 |
| 6. Trans. Schools for Deaf and Blind | | 311,000 | | - - - - - | (311,000) | |
| TOTAL SPECIAL PURPOSE PROGRAMS | | 22,992,123 | | 24,889,086 | 1,896,963 | 8.3 |
| (M) TOTAL ST. SUPP. MIN. SCH. PROG. (I-III) | | 549,272,856 | | 625,634,050 | 76,361,194 | 13.9 |
| Less Local Revenue: a. Basic Levy** | | 142,613,000 | | 144,752,211 | | |
| b. Voted Leeway*** | | 16,953,917 | | 21,220,432 | | |
| (L) TOTAL LOCAL CONTRIBUTION (a + b) | | 159,566,917 | | 165,972,643 | 6,405,726 | 4.0 |
| TOTAL STATE MIN. SCH. PROG. AID (M - L) | | $389,705,939 | | 459,661,407 | 69,955,468 | 17.95 |
| IV. Other School Building Equalization Prgm. | 15,656,000 | | $ 14,721,800 | | | |
| State Percent | | | | 73.5% | | |

Recapture to Uniform School Fund:

| | |
|---|---|
| Emery | $699,000 |
| North Summit | 763,000 |
| South Summit | 83,000 |

* Special Purpose Optional (H-14) does not have to be spent per allocation. Funds may be expended in any one or combination of these 14 programs.

\+ $3.6 Million was transferred to School Lunch Funding

# I

# BASIC PROGRAM

## NECESSARILY EXISTING SMALL SCHOOLS

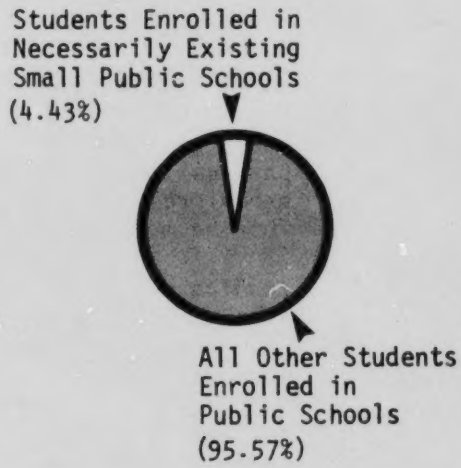
The requirements for "necessary small school" classification include:

1. Number of Students. If there are less than 165 students in an elementary school, 350 in a middle or junior high, 375 in a high school and 650 in a six-year high school.

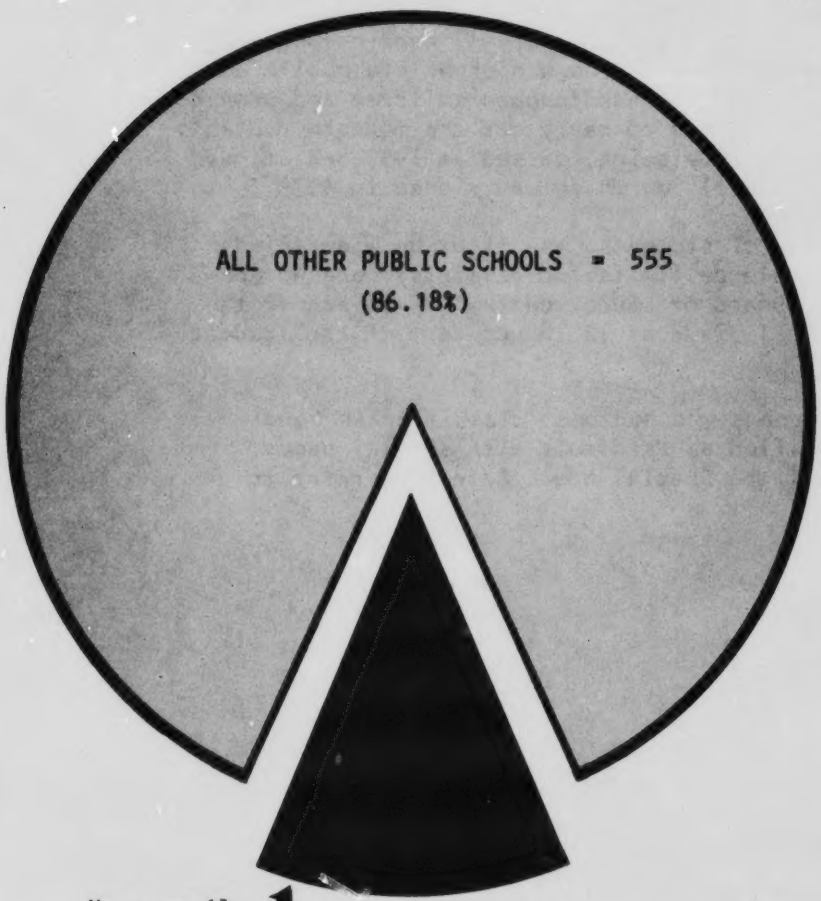
2. Location. If kindergarten and elementary students must be on a bus more than 45 minutes, and if secondary students must be on a bus more than one hour and fifteen minutes, to go to a similar school.

3. Other Criteria. If there is a possibility of consolidation or a question of adequacy and safety of the building (refer to Utah State Board of Education, "Criteria for Classifying Small Schools as Necessarily Existent," January 17, 1975).

# NECESSARILY EXISTING SMALL SCHOOLS


Students Enrolled in Necessarily Existing Small Public Schools (4.43%)
All Other Students Enrolled in Public Schools (95.57%)

NUMBER OF UTAH PUBLIC SCHOOLS IN 1981-82 = 644




| | 1980-81 | 1981-82 | 1982-83 | 1983-84 |
|---|---|---|---|---|
| APPROPRIATIONS | $5,034,612 | $5,361,035 | 6,101,796 | |

*BASED ON FALL ENROLLMENT FIGURES

## REGULAR SCHOOL DISTRICT HANDICAPPED PROGRAM

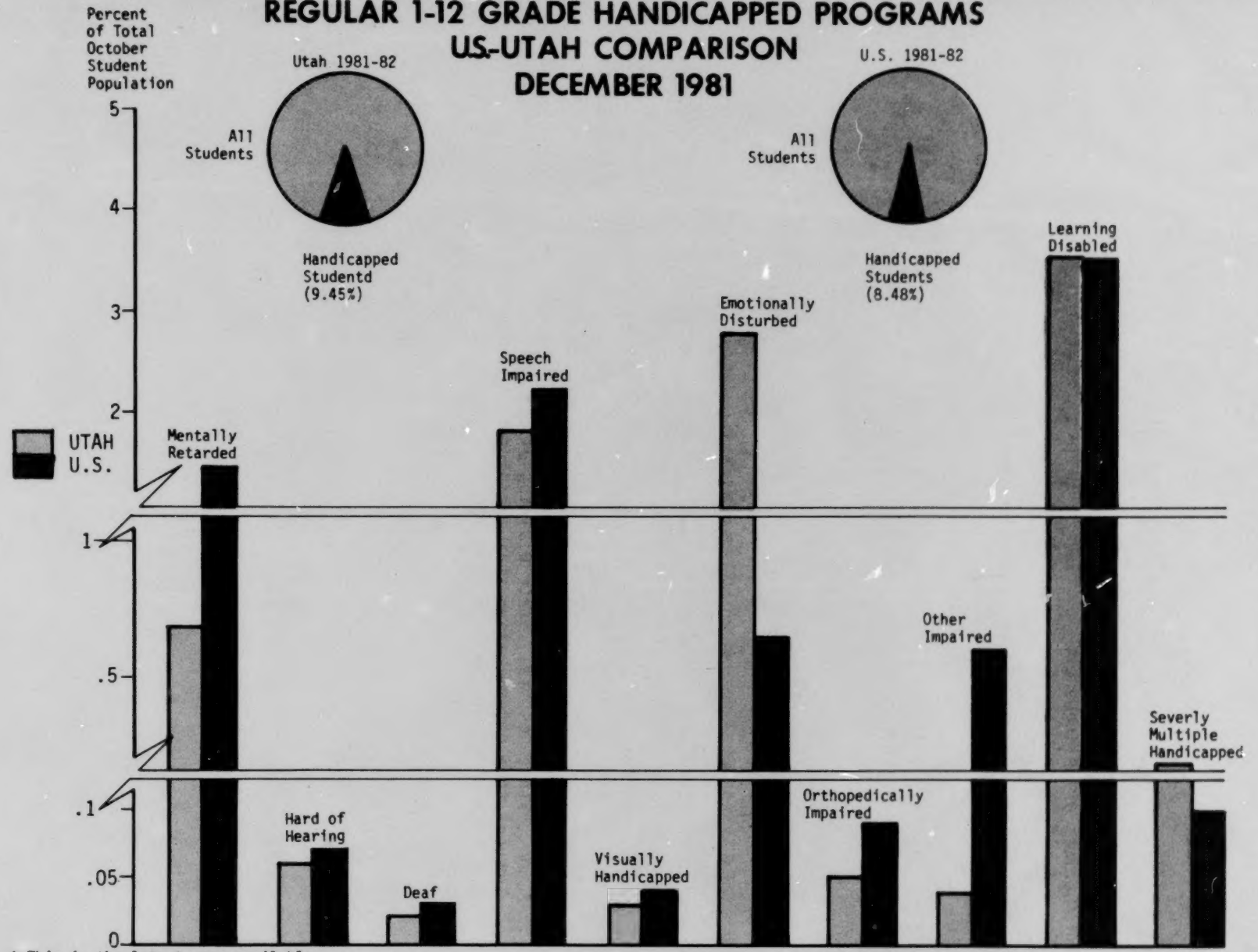
1. It generally costs 1.5 to 5.4 times as much to educate a handicapped child as to educate a nonhandicapped child. Costs can go even higher for prescriptive speech therapy, physical and occupational therapy, psychological and behavioral management, and adaptive physical education for the more severely handicapped.

2. Handicapped education is mandated by state and federal statute. Section 53-18 UCA requires the State Board of Education to provide proper education and training for all handicapped children in this state . . ". The Education for All Handicapped Children Act, Part B, requires that a free and appropriate public education be provided all eligible handicapped children and provides federal financial assistance to carry out the mandate. Utah's handicapped education legislation, passed in 1953 and amended in 1959, predated the federal law which was signed in 1975.

3. To control the number of students, who might be identified as handicapped, prevalence limits (or ceilings) were established by the State Board of Education in 1975-76 and by the State Legislature in 1977-78 at 12.18 per cent of the student population.

4. In 1978-79 many students who had been classified as handicapped were reclassified as "students with special needs." For a description of the Special Needs Category, refer to Page 50.

# REGULAR 1-12 GRADE HANDICAPPED PROGRAMS
## U.S.-UTAH COMPARISON
## DECEMBER 1981




* This is the latest year available

**This figure would be about 20% higher if calculations were based on a cumulative total instead of a single date.

Not included in the above information are the students of the Deaf and Blinb School in Ogden.

| | 1981-82 | 1982-83 | 1983-84 |
|---|---|---|---|
| State Appropriation | 31,468,122** | 38,617,133 | |
| Federal Appropriation | 8,487,809 | 9,183,099 | |

YOUTH-IN-CUSTODY

1. This special program provides for education of youth who are in the custody of State agencies for reasons of neglect or delinquency.

2. The goal of all custody programs for youth is successful release, not continued custody.

3. Educational programs to which youth-in-custody are assigned shall meet applicable standards approved by the State Board of Education.

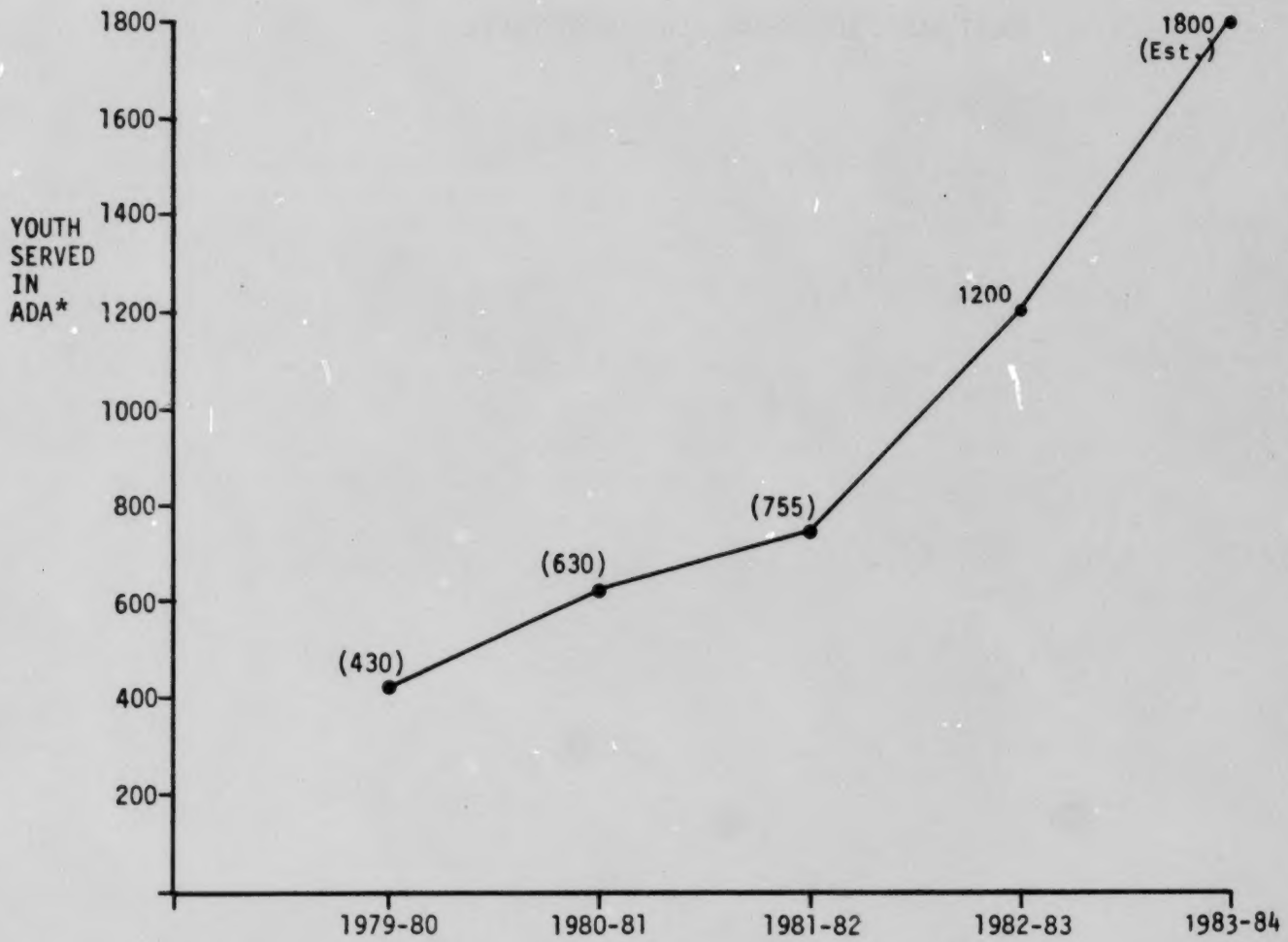
4. Youth-in-Custody being served by or through a school district shall be considered students of that district.

5. All Youth-in-Custody education services are closely coordinated with related social service and judicial agency services to enhance effectiveness and avoid duplication.

x x x x x x

Definition: Youth-in-Custody - a person under the age of twenty-one who is in the custody of a State agency other than the State Training School, State Hospital, State Division of Corrections, or State Prison, pursuant to a determination that the person is neglected, delinquent, or guilty of a criminal act. The term includes residents of detention centers but excludes any child who is in custody solely because his or her parent wanted to provide the child with education at home or in a private school.

# YOUTH IN CUSTODY




| | 1980-81 | 1981-82 | 1982-83 | 1983-84 |
|---|---|---|---|---|
| Cost per Student | $2,323 | $3,135 | $2,188 | |
| Appropriation | $1,463,462 | $2,266,780 | $2,266,730 | |

*This does not include Youth-in-Custody who are in attendance at a regular school and are not receiving special services.

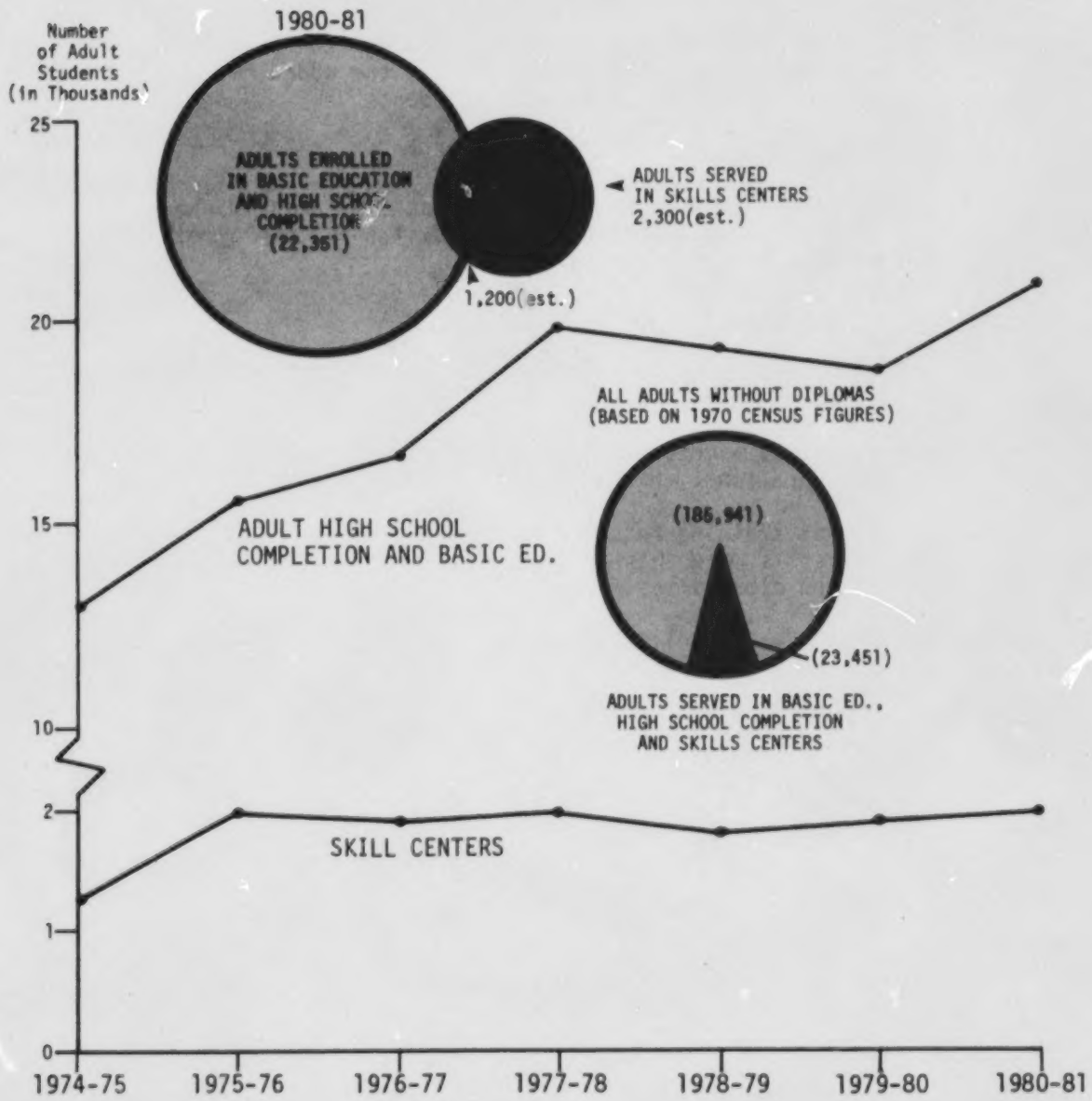
## ADULT BASIC EDUCATION, ADULT HIGH SCHOOL COMPLETION AND SKILL CENTERS

1. Weighted pupil units (2,360) for adult high school completion programs shall be allocated to school districts by the State Board of Education. Each district shall receive its pro-rata share of the appropriation based on the number of people enumerated in the latest official census who are beyond the age of eighteen who do not have a high school diploma.

2. During FY 1980-81, $3,327,082 were appropriated to local school districts for adult high school completion programs. During this same period, the Federal government allocated to Utah $470,964 for adult basic education. Through the use of these funds, 22,351 adult students were enrolled in adult basic and adult high school completion courses of instruction. Therefore, the average expenditure per student in FY 1980-81 from Federal and State adult basic and adult high school monies was $170.

3. Skill centers are now funded by a direct appropriation, not part of the Minimum School Program.

# ADULT BASIC EDUCATION, ADULT HIGH SCHOOL COMPLETION AND SKILLS CENTERS




| | 1980-81 | 1981-82 | 1982-83 | 1983-84 |
|---|---|---|---|---|
| Appropriation | $3,327,082 | $2,271,795 | $2,613,007 | |
| Expenditures | $3,191,911 | $2,946,622 | | |

NOTE: The 1970 Census showed 185,941 adults without diplomas. This total includes 6,198 14 and 15 year-olds working full time.

## VOCATIONAL AND TECHNICAL EDUCATION APPROPRIATIONS*

1. Definitions:

   "Regular Vocational Program"

   A. Funds provided to school districts, through the State Board of Vocational Education, to help defray the added cost of providing training for vocational students.

   B. Vocational Student

      A student enrolled in an approved vocational program who is pursuing the training for job entry skills for employment or for advanced vocational training.

2. Rationale for State Vocational Appropriations:

   A. The purpose of vocational training is to train people for entry level employment or for further training.

   B. Approximately eighty per cent of the jobs in Utah (also nationally) require vocational training or job preparation.

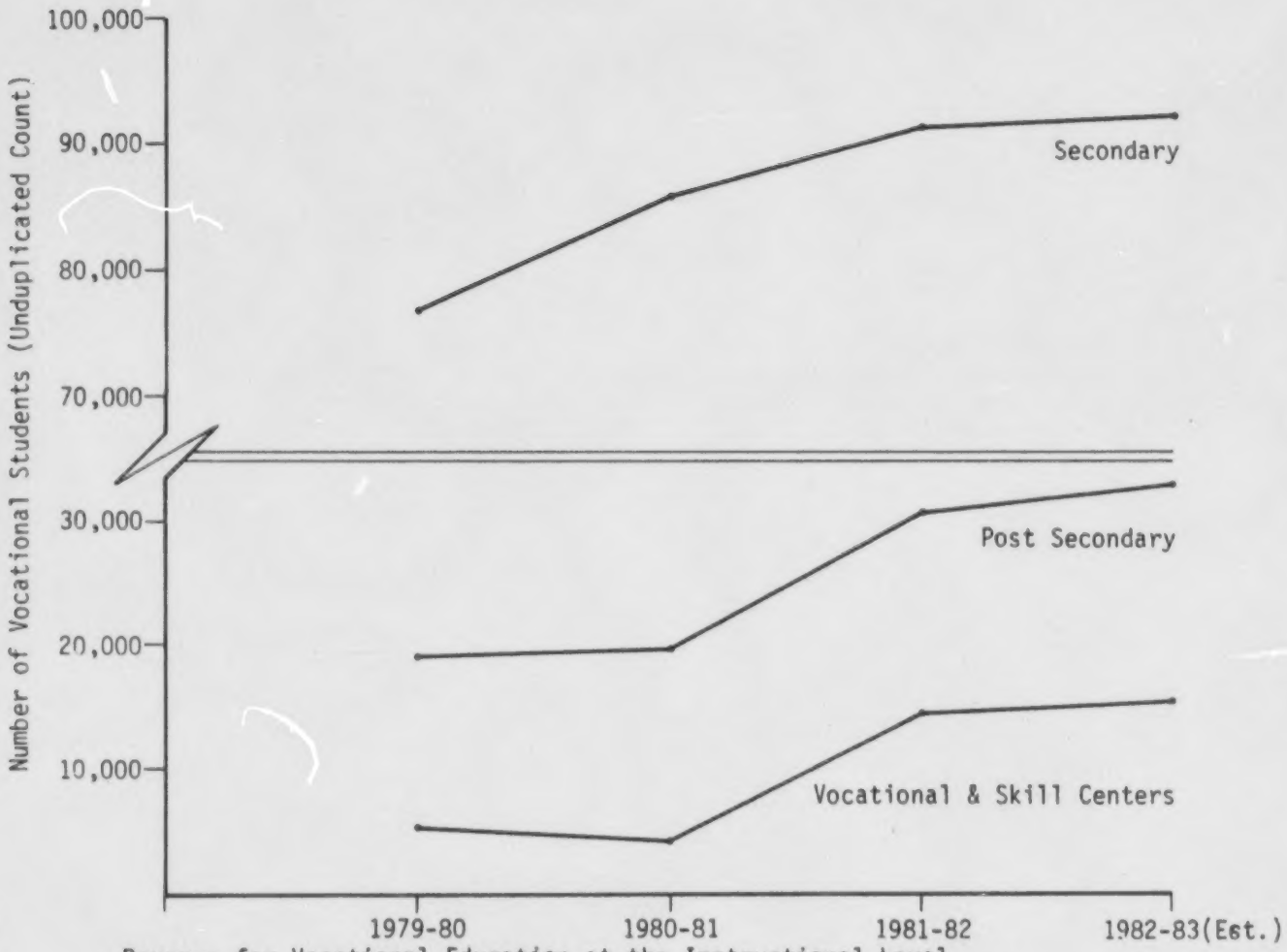
   C. Vocational training requires specialized equipment and materials and usually costs more than regular high school offerings because of restricted class sizes.

3. Indemnification to School Districts:

   A. Indemnification Funds authorized under the State-Supported Minimum School Program are for the purpose of indemnifying school districts for additional costs incurred when school districts send secondary school students to area vocational centers or skill centers for vocational programs.

* Other moneys available for vocational education in 1982-83 were the Incentive Program ($159,935), the District Set-Aside Program ($680,551), $210,673 found in the Basic Program category called "State Board for Allocation", and the Federal Vocational 94-482 Program appropriation ($4,336,000). Refer to the State Board for Allocation page for further information.

# Vocational and Technical Education Enrollments and Appropriations




Revenue for Vocational Education at the Instructional Level

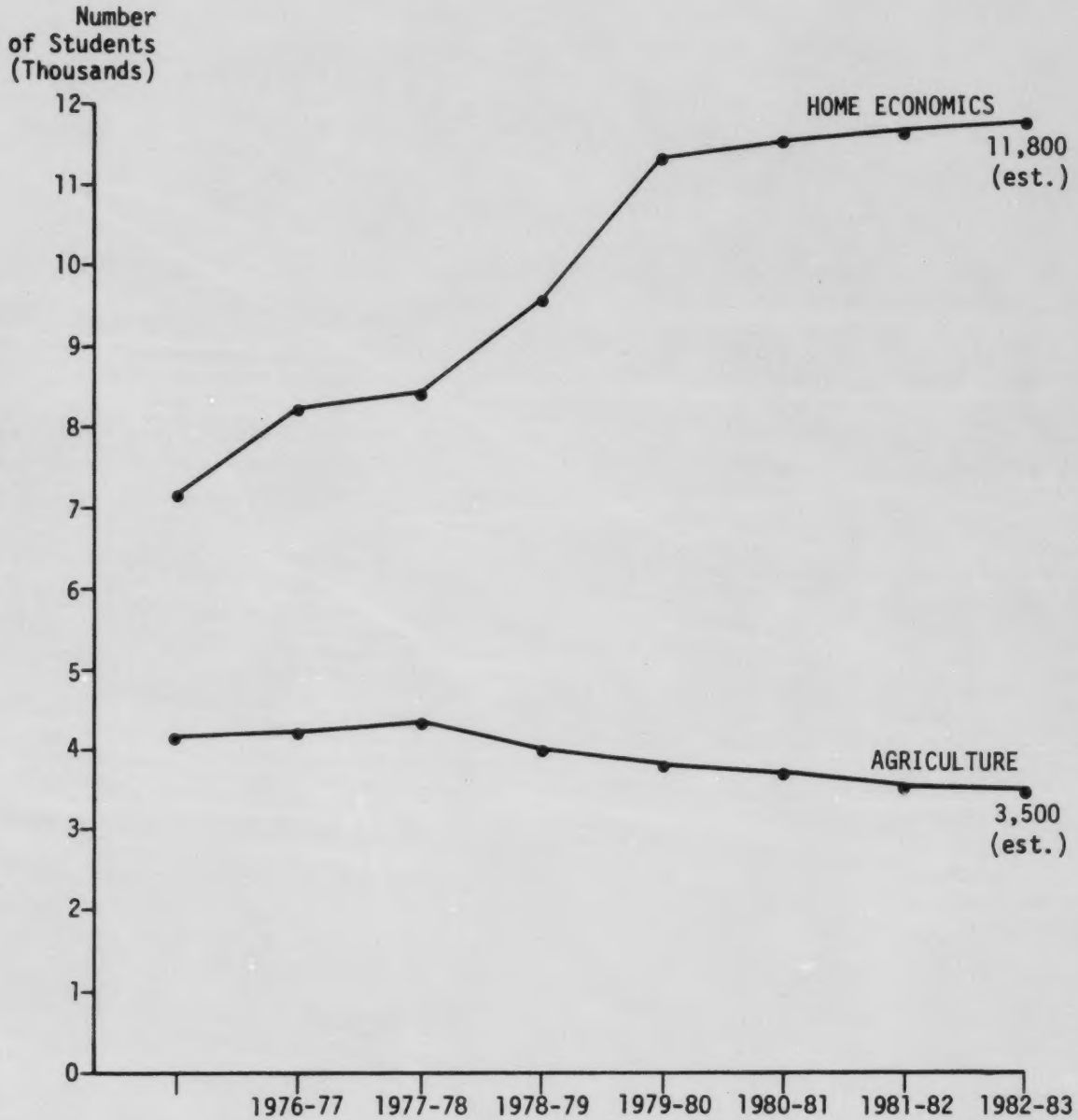
| Year | 1979-80 | 1980-81 | 1981-82 | 1982-83 | 1983-84 |
|---|---|---|---|---|---|
| State | $9,520,248 | $10,834,538 | $11,978,829 | $13,634,183 | |
| Local | $11,256,945 | $12,137,626 | | | |
| Federal | $1,968,593 | $2,059,433 | | | |
| Total | $22,745,786 | $25.031.597 | | | |
| Post Secondary | $18,470,872 | $18,696,913 | | | |

(All Sources)

VOCATIONAL EDUCATION SUMMER
AGRICULTURE AND HOME ECONOMICS PROGRAMS

These programs are designed to be a practical application of the theories and practices of the programs conducted during the regular school year. Students apply their skills in consumer homemaking and in farming, ranching, and agribusiness in actual work situations. Students are supervised by teachers, with goals being set and outcomes measured.

# VOCATIONAL EDUCATION SUMMER PROGRAMS




| APPROPRIATIONS | 1980-81 | 1981-82 | 1982-83 | 1983-84 |
|---|---|---|---|---|
| HOME ECONOMICS | $1,234,530 | $1,398,182 | $1,517,728 | |
| AGRICULTURE | $565,689 | $564,689 | $702,611 | |

REGULAR SCHOOL PROGRAM

Kindergarten Through Grade Twelve

1. The weighted pupil units for regular students are computed by adding the average daily attendance plus the average daily membership divided by two $\frac{(ADA + ADM)}{2}$. Weighted pupil units for kindergarten students are derived by $\frac{(ADA + ADM)}{2}$ X .55 because these students attend approximately one-half of a school day.

2. Monies generated by regular students in grades kindergarten through twelve make up approximately 59 per cent of the Minimum Program. These dollars may be budgeted and expended by districts in their maintenance and operations budget in a flexible manner according to district need.

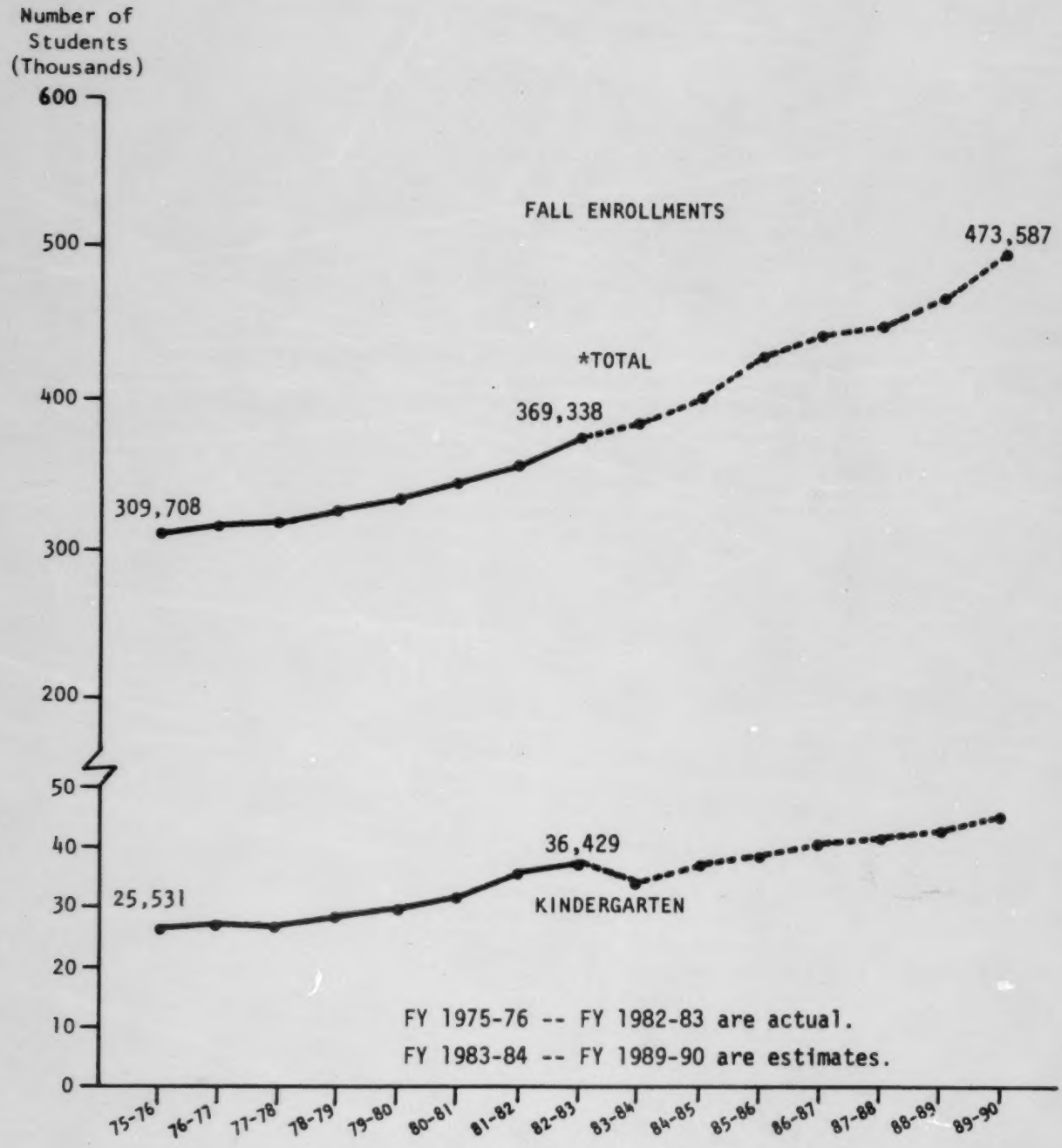
3. Based on enrollment projection and using a survival rate of the last year and a yearly inflation of 5.0 per cent, it is estimated that the cost of the "K-12 regular school program" in Utah elementary and secondary schools will increase as follows:

| School Year | K-12 Estimated Fall Enrollments (a) | K-12 Appropriations Per Student | Total Cost Of Attendance/ Membership K-12 |
|---|---|---|---|
| 1981-82 | 354,540 | $ 917(rounded) (b) | $ 325,113,180 |
| 1982-83 | 369,338 | 1,002(rounded) | 370,070,839 |
| 1983-84 | 379,500 | 1,052 | 399,234,000 |
| 1984-85 | 397,000 | 1,105 | 438,685,000 |
| 1985-86 | 413,000 | 1,160 | 479,080,000 |
| 1986-87 | 429,000 | 1,218 | 522,522,000 |
| 1987-88 | 444,000 | 1,279 | 567,876,000 |
| 1988-89 | 459,000 | 1,343 | 616,437,000 |
| 1989-90 | 474,000 | 1,410 | 668,340,000 |

(a) ADA is about 91 per cent of October enrollment and ADA is about 96 per cent; ADA is about 95 per cent of ADM.

(b) In 1981-82, about $2.55 per child was not paid by the state due to shortfall; also kindergarten enrollments were included at equal weight for purposes of this table.

# REGULAR SCHOOL PROGRAM




*INCLUDES SPECIAL EDUCATION STUDENTS

| | 1981-82 | 1982-83 | 1983-84 |
|---|---|---|---|
| APPROPRIATIONS | $324,942,913 | $370,070,839 | |
| APPROPRIATIONS PER CHILD | | | |

PROFESSIONAL STAFF

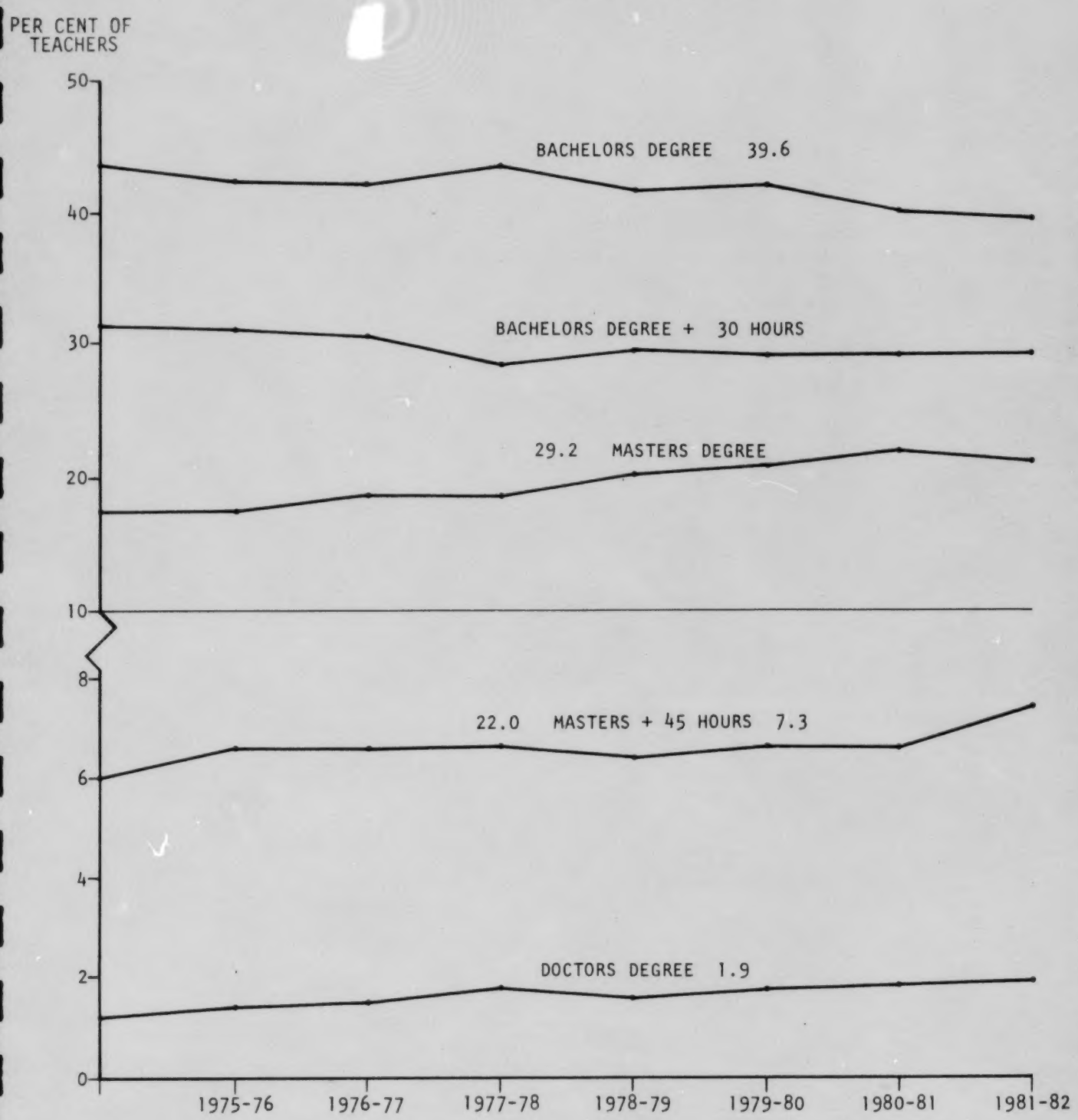
REGULAR SCHOOL PROGRAM

1. Under the Professional Staff Costs formula, additional weighted pupil units are allowed for staff training and experience. In recognizing this cost differential, the State provides funds to help school districts offset higher costs for staff training and experience. The State support covers about one-fourth of the formula cost.

2. Districts with an older and better trained staff gain more from the Professional Staff Costs formula. These districts especially would feel a need for an increase in the proportion of State aid.

3. About six-tenths of one per cent of teachers are interns or vocational teachers without a degree. These are excluded in the Professional Staff formula.

# PROFESSIONAL STAFF




APPROPRIATIONS

| 1980-81 | 1981-82 | 1982-83 | 1983-84 |
|---|---|---|---|
| $24,075,700 | $26,948,604 | $30,672 224 | |

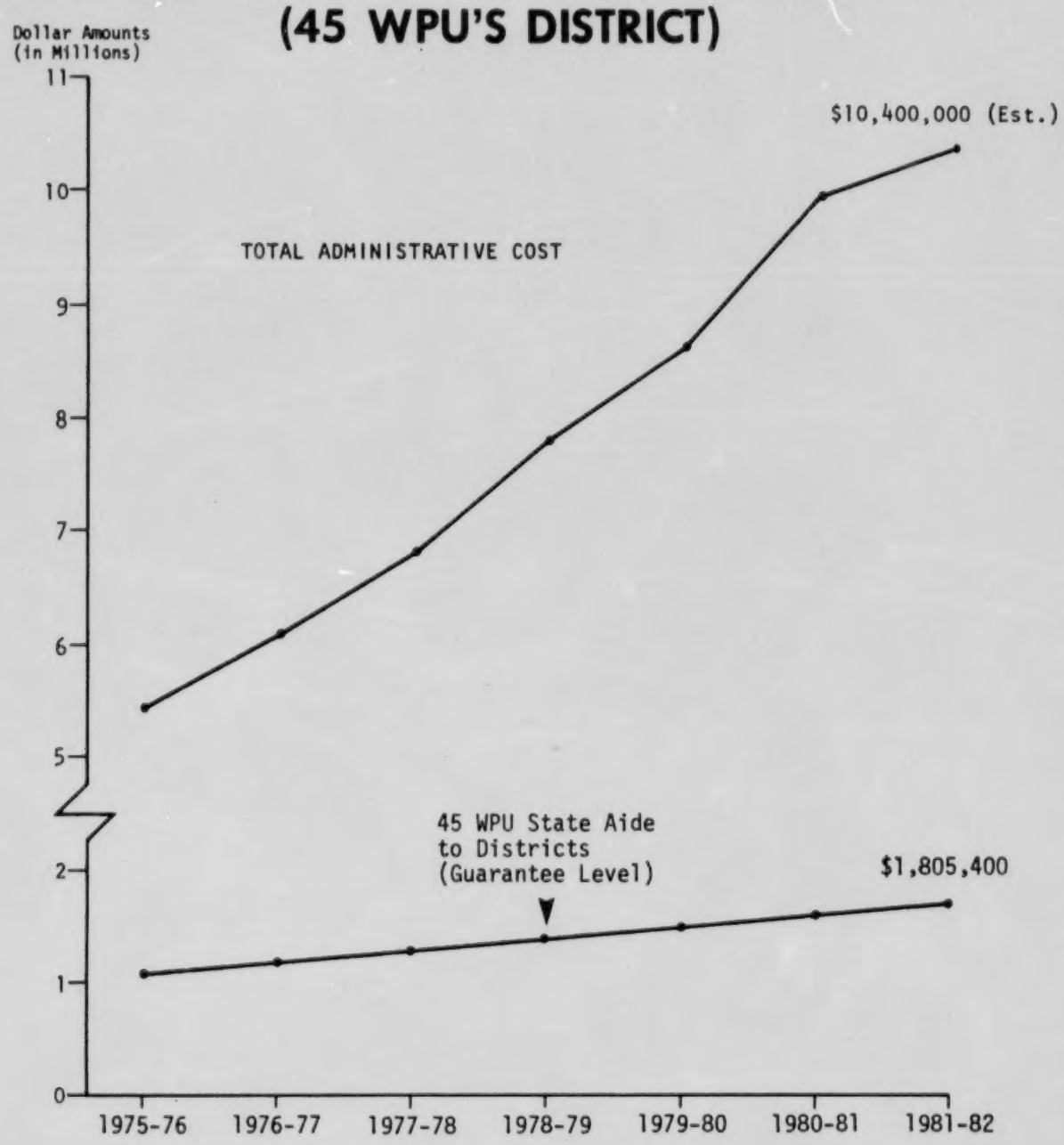
## UTAH SCHOOL DISTRICT ADMINISTRATIVE COSTS

1. In 1982-83, each local district will receive the equivalent of forty-five weighted pupil units, or $49,635 from the State as aid for paying administrative expenses.

2. The range of superintendents' salaries* in 1981-82 was $29,000 to $58,517 with an average of $40,378.

*These salary figures may vary due to inconsistent reporting of insurance policies, cars, or other benefits provided by the district.

# UTAH SCHOOL DISTRICT ADMINISTRATIVE COSTS COMPARED TO STATE AID FOR ADMINISTRATION (45 WPU'S DISTRICT)




APPROPRIATIONS

| 1981-82 | 1982-83 | 1983-84 |
|---|---|---|
| $1,805,400 | $1,985,400 | |

## SPECIAL PURPOSE OPTIONAL PROGRAMS

1. As school districts change in size and in concentration of population, their needs change. For this reason, the State Legislature has permitted the district to emphasize particular programs over others. This gives decision-making power back to the local school board.

2. Programs chosen by the school district must be operated according to State Board of Education standards and guidelines.

3. By measuring the use of the special purpose optional money, the State Legislature and State Board of Education get an indication of the relative importance of the program as perceived by the people in the school districts who allocate the resources. (Refer to appendix numbers 4 and 5.)

Utah Code 53-7-21. There shall be allocated a total of 12,962 weighted pupil units to districts for special purpose optional programs approved by the State Board of Education as follows:

| OPTIONAL PROGRAM | WEIGHTED PUPIL UNITS |
|---|---|
| Compensatory Education | 772 |
| Instructional Media Centers | 551 |
| Elementary School Guidance | 606 |
| Community Education | 581 |
| Extended Day, Extended Year, and Summer Pgms. | 657 |
| Career Education | 225 |
| Transportation for Educational Field Trips | 407 |
| Music Programs in Elementary Schools | 387 |
| Textbooks and Lab Fees | 2,000 |
| Gifted and Talented | 388 |
| Responsible Parenthood | 202 |
| Bilingual Education | 339 |
| Reduction of Class Size | 3,428 |
| Special Needs | 2,419 |

Each school district shall receive its proportionate share of the distribution units enumerated above according to the directions on the pages that follow.

## INSTRUCTIONAL MEDIA CENTER

(Optional)

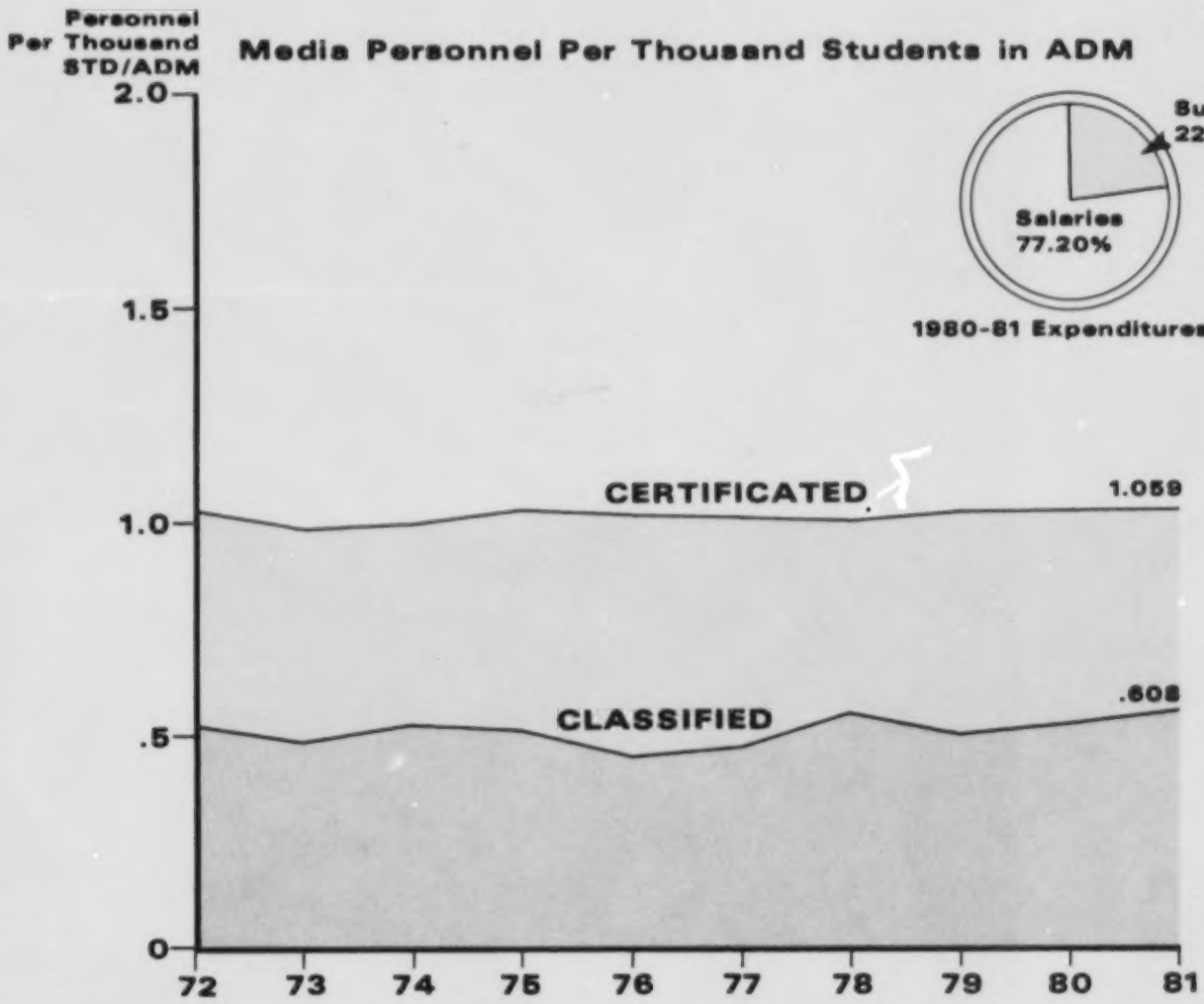
1. Utah Code 53-7-21 (9) . . . each district shall receive one and one-half units as a base plus one-half unit for each school in which it maintains an instructional media center approved by the State Office of Education.

2. An approved center is one in which planning for improving the media services is evidenced by the annual completion of a current status review related to long-range objectives and short-range goals. The annual evaluation of achievement is based on identified objectives; and evidence of maintaining consistent effort in all areas of the media subsystem, i.e., philosophy and program, personnel, facilities, equipment, and materials.

3. The integrated media subsystem is a vehicle for planning by which a school's media utilization is fully integrated into its overall instructional objectives.

# INSTRUCTIONAL MEDIA

## Special Purpose Optional Program




| | 1980-81 | 1981-82 | 1982-83 | 1983-84 |
|---|---|---|---|---|
| APPROPRIATIONS | $812,614 | $552,653 | $607,753 | |
| EXPENDITURES | $3,095,051 | $1,740,333 | | |

## EXTENDED DAY, EXTENDED YEAR AND SUMMER PROGRAMS

(Optional)

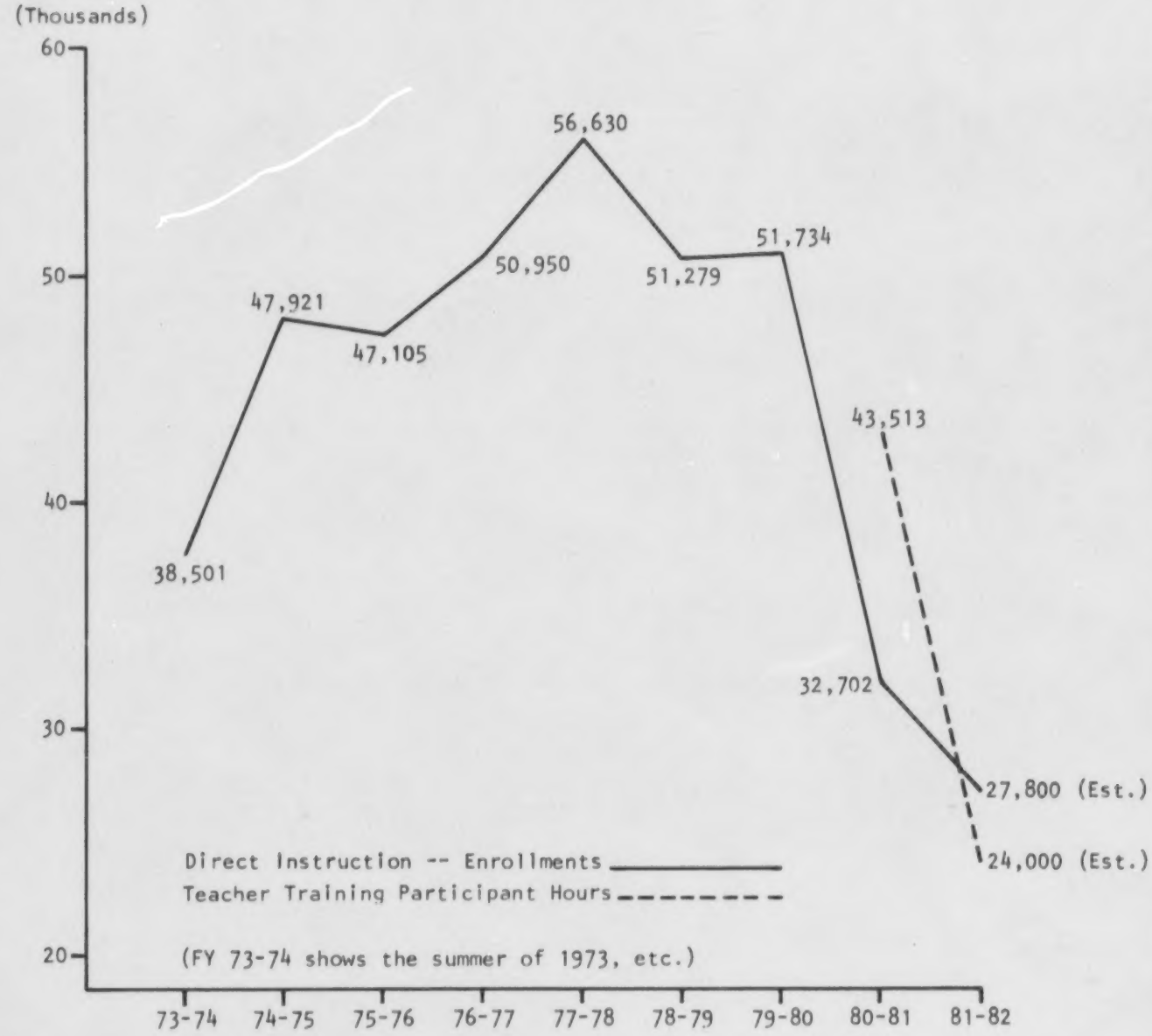
1. Direct teaching-learning situations for students may be accomplished by providing activities for students which will extend learning opportunities and meet the needs of youngsters not met during the regular school enrichment courses.

2. Teachers may be employed in curriculum development and in-service training projects during the summer months or on an extended day basis.

3. There appears to be a trend in Utah, under this program, to reduce or eliminate summer school as revenues become scarce.

# EXTENDED DAY AND YEAR

## Summer Programs




| | 1980-81 | 1981-82 | 1982-83 | 1983-84 |
|---|---|---|---|---|
| Appropriations | $969,650 | $658,971 | $724,671 | |
| Expenditures | $1,035,964 | $597,704 | | |

## STATE COMPENSATORY EDUCATION PROGRAM

(Optional)

1. Compensatory Education was one of the optional educational programs funded by the State Legislature. It was designed for students who were performing academically below their peers. Ten districts used these optional funds for Compensatory Education amounting to $852,447 during FY 1981-82.

2. Approximately 3,500 students in thirty-seven schools received compensatory education instruction. These programs emphasized reading, language arts, mathematics, English for non-English speaking students, and minimum competencies.

3. About 1,013 students were served at the elementary level and 2,507 at the secondary level.

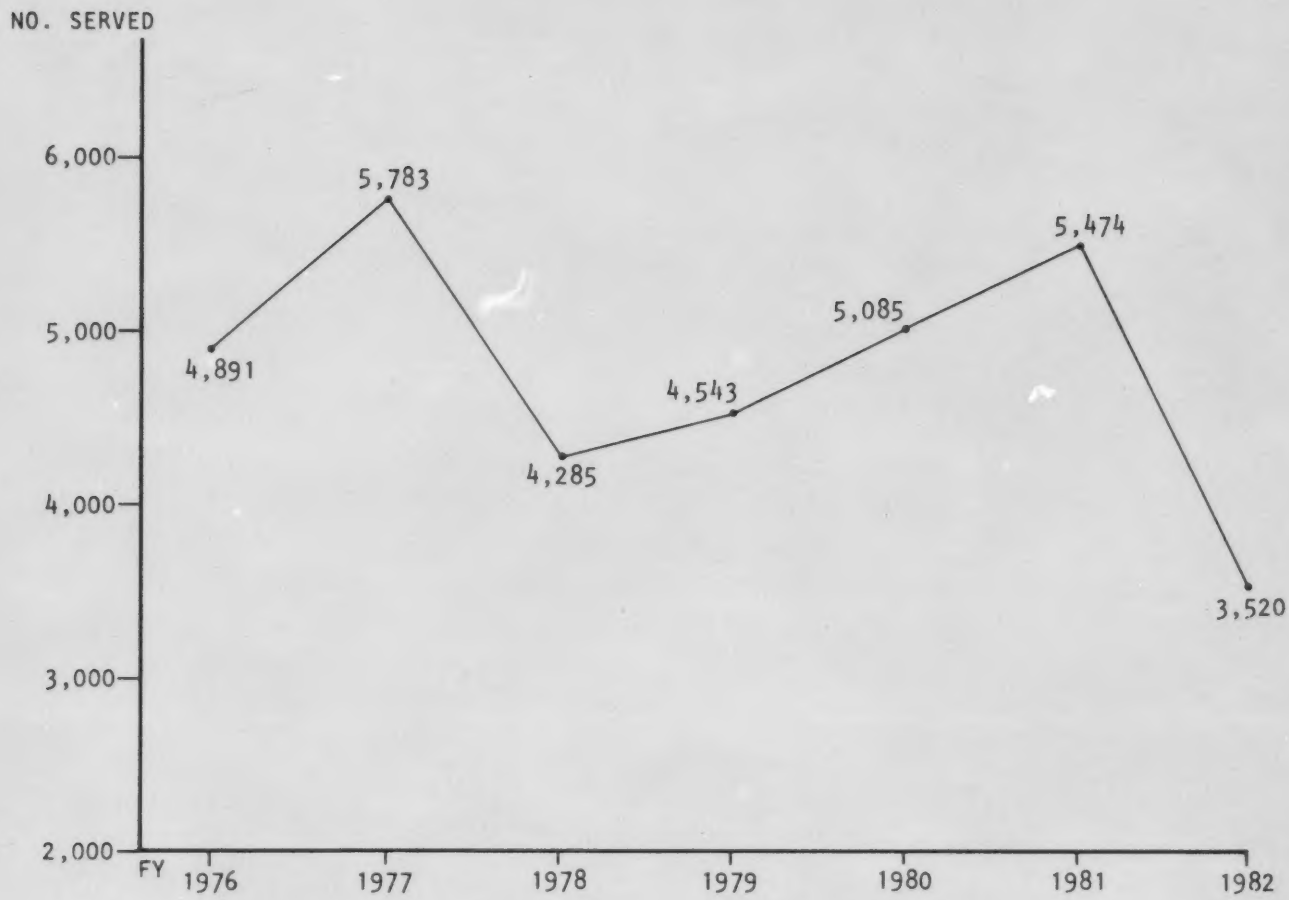
4. The average cost statewide was approximately $244 per student.

5. About seventy (FTE) people were employed in compensatory education.

6. Most districts indicated that they achieved their program objectives.

7. The need for funds to meet the special needs of the students was stressed in over half of the districts' annual reports.

# COMPENSATORY EDUCATION




| | 1980-81 | 1981-82 | 1982-83 | 1983-84 |
|---|---|---|---|---|
| APPROPRIATION | $833,095 | $774,316 | $851,516 | |
| EXPENDITURE | $1,207,776 | $852,477 | | |

## ELEMENTARY SCHOOL GUIDANCE

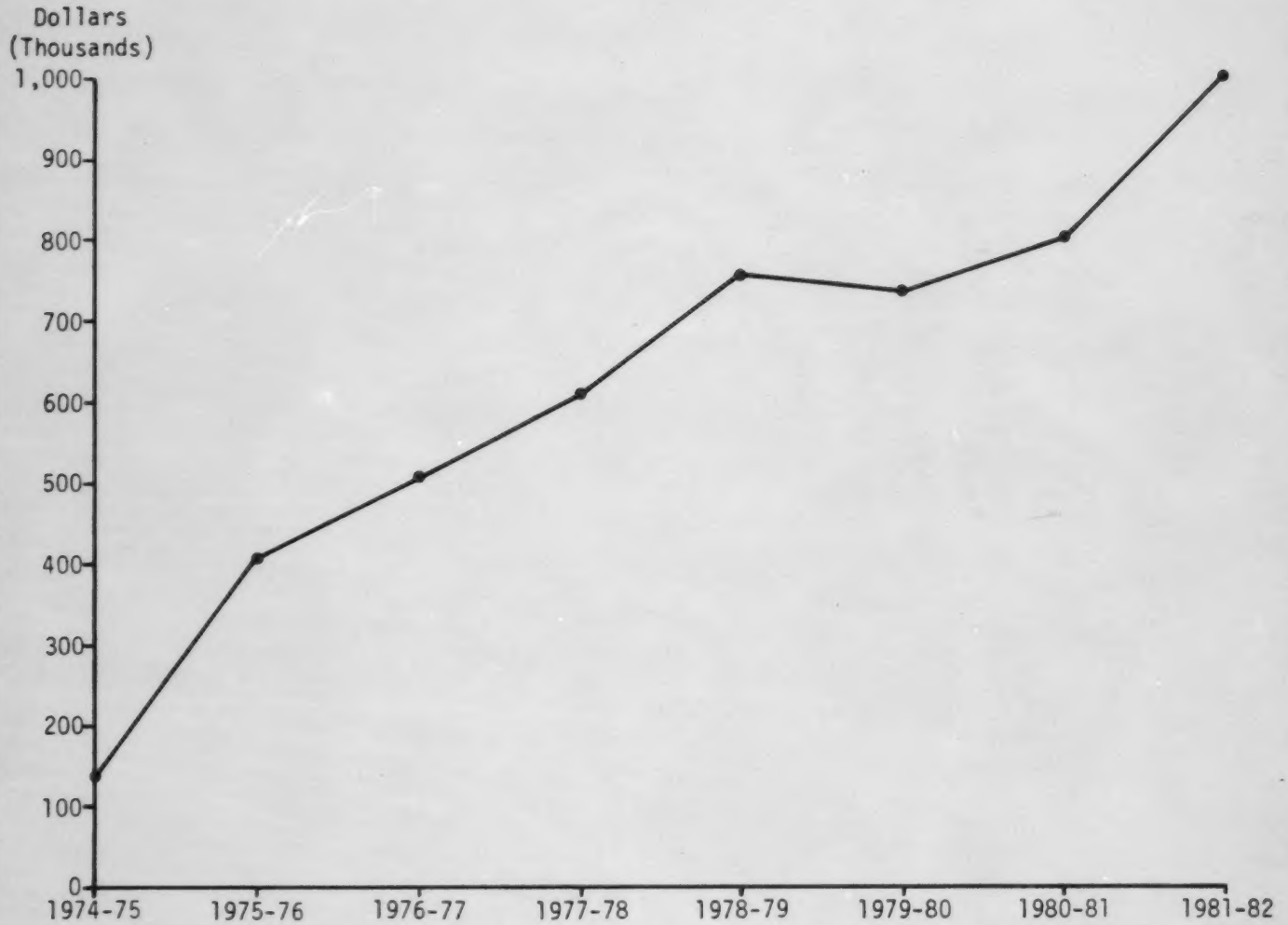
(Optional)

Elementary School Guidance provides a healthy "climate for learning" which gives every student successful experiences and promotes the development of a positive self-image.

Thru Elementary School Guidance, classroom teachers are provided with the resources and assistance necessary for human development activities which help all students develop effective communication, interpersonal, problem-solving, and decision-making skills. Such skills are basic to good citizenship, satisfying careers, successful marriages, and effective parenthood.

Also, Elementary School Guidance provides for continuous evaluation that can be used as feedback and to guide parents and teachers in the best interests of children.

# ELEMENTARY SCHOOL GUIDANCE EXPENDITURES (OPTIONAL)




| | 1980-81 | 1981-82 | 1982-83 | 1983-84 |
|---|---|---|---|---|
| APPROPRIATION | $894,916 | $607,818 | $668,418 | |
| EXPENDITURE | $798,183 | $1,006,301 | | |

## COMMUNITY EDUCATION

(Optional)

1. 53-21-1. School Buildings and Grounds.

   There shall be a civic center at all public school buildings and grounds where the citizens of the respective school districts may engage in supervised recreational activities, and where they may meet and discuss any and all subjects and questions which in their judgment may appertain to the educational, political, economic, artistic and moral interest of the citizens of the community. . .

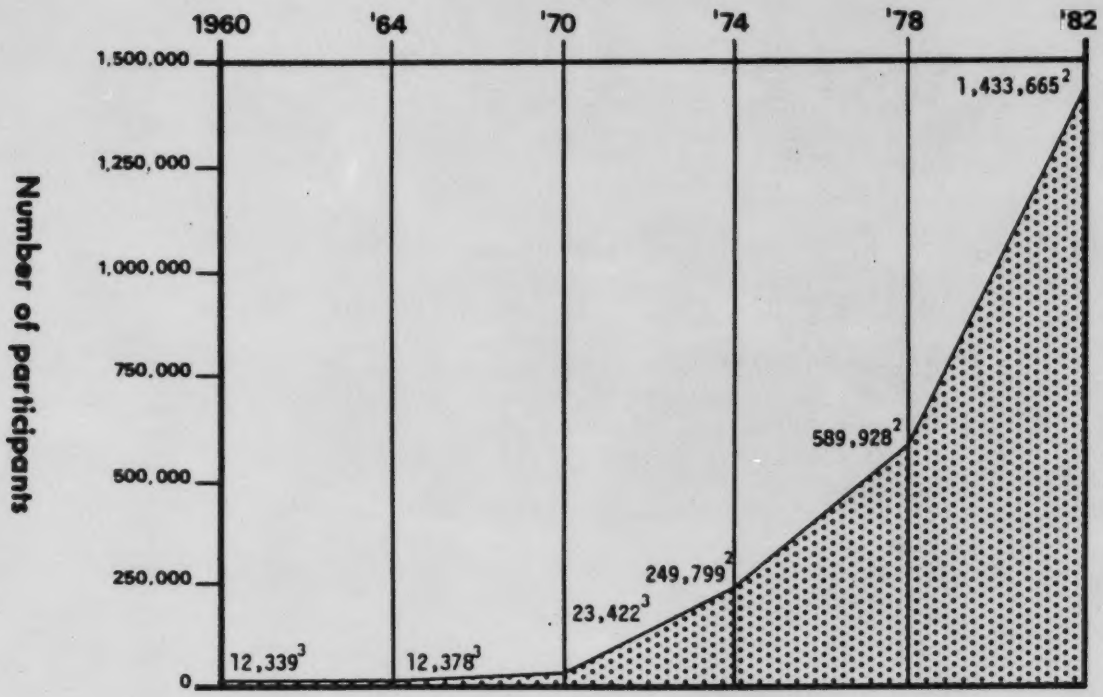
2. Funds expended for community education shall be used to support the concept that the schools belong to the people and to find ways to engage the community in determining the role the schools shall play in solving individual and community problems. Utah Code 53-7-31 (9).

3. The concept of community education is composed of two parts--public involvement in education decision making and the community school as a delivery system of educational services.

4. Public involvement in education decision making is the process of engaging the public in determining the role of the school in solving individual and community problems. It is the sharing of responsibility and accountability at all appropriate levels. The public should be involved in planning, problem solving, recommending, and evaluating roles.

# UTAH COMMUNITY SCHOOL PARTICIPANTS[1]

# BEYOND THE REGULAR K-12 PROGRAM




[1]Annual reports of the Utah Superintendent of the Public School System

[2]Total participants of all ages

[3]Adults only; adult high school and general adults

FISCAL YEAR

| | 1980-81 | 1981-82 | 1982-83 | 1983-84 |
|---|---|---|---|---|
| Appropriations | $858,052 | $582,743 | $640,843 | $ |
| Expenditures | $755,198 | $321,012 | $ | $ |

## CAREER EDUCATION

(Optional)

1. Funds spent for career education shall be used to infuse career education into the school program and to encourage joint endeavors between school districts and the Utah career oriented community. Utah Code 53-7-21 (9).

2. Funds spent for career education should be used to:

   a. Develop district and school plans for career education.

   b. Involve parents in helping students acquire positive work habits and choose career options consistent with their interests and abilities; as well as existent opportunities in Utah and this nation.

   c. Establish and operate career resource centers.

   d. Conduct career education in-service institutes for education personnel.

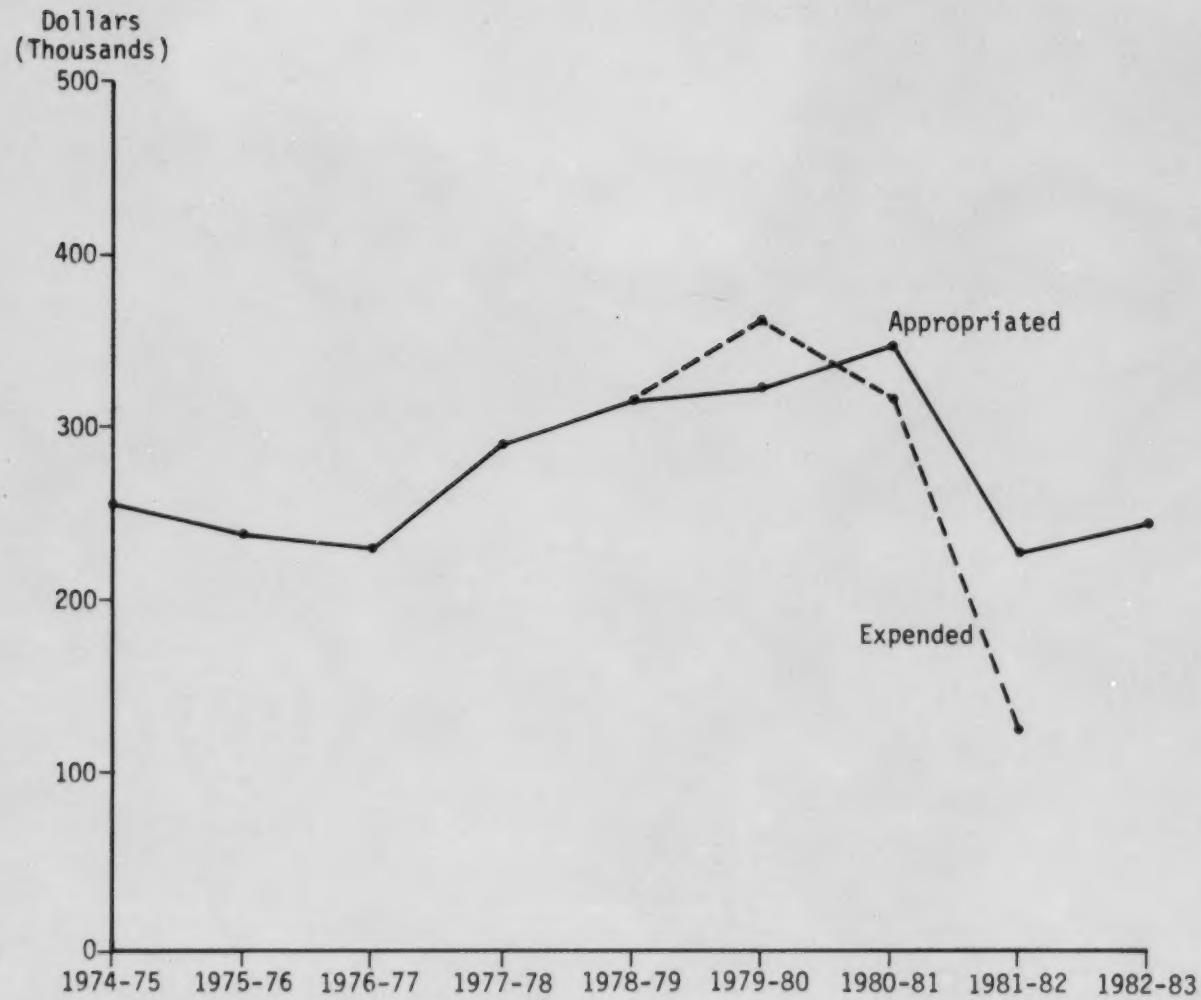
   e. Provide comprehensive career guidance, counseling, placement, and follow-up services.

   f. Develop and implement collaborative relationships with all elements of the career-oriented community.

   g. Purchase instructional materials and supplies for career education activities.

   h. Provide work experiences for students whose primary purpose is career exploration.

# CAREER EDUCATION




| | 1980-81 | 1981-82 | 1982-83 | 1983-84 |
|---|---|---|---|---|
| APPROPRIATIONS | $332,046 | $225,675 | $248,175 | |
| EXPENDITURES | $302,285 | $117,668 | | |

In 1979, Career Education was made a special purpose optional program.

## EDUCATIONAL FIELD TRIPS

(Optional)

1. The 1981-82 cost of a typical field trip for a class of students was $78.37

2. Article X, Section 2 of the Constitution of Utah states that "the common schools shall be free." This stipulation applies for field trips as well as for other programs offered by the public schools.

3. There were 589,046 students transported on 10,033 field trips in 1981-82.

# EDUCATIONAL FIELD TRIPS*

1981-82

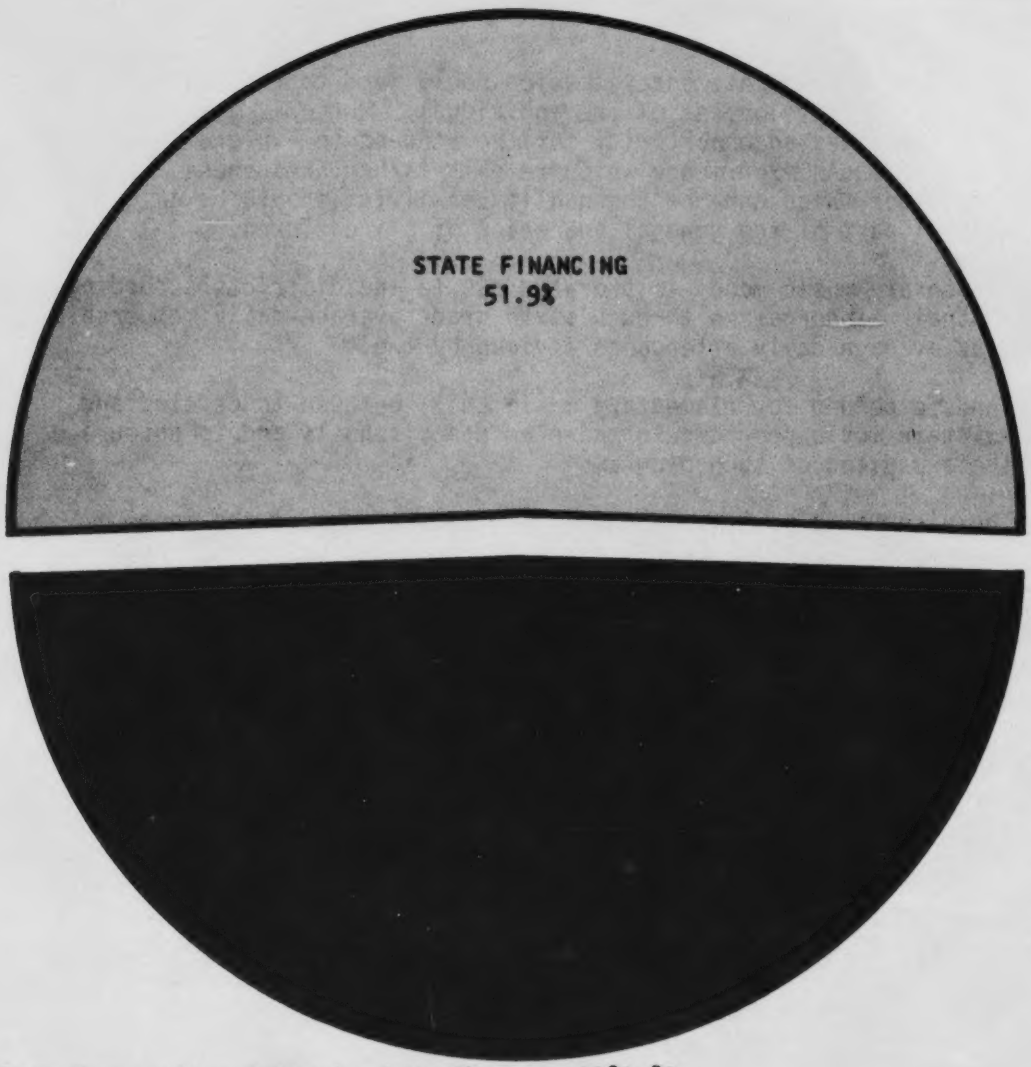



*Chart Proportions Determined by Figures 1981-82

APPROPRIATIONS

| 1979-80 | 1980-81 | 1981-82 | 1982-83 |
|---|---|---|---|
| $541,300 | $600,710 | $408,221 | $448,921 |

1981-82

| TOTAL TRIPS | TRIPS/CLASS** |
|---|---|
| 10,033 | 2.0 |

**Assumes Average Class Size of 26.0

## ELEMENTARY MUSIC

(Optional)

The basic role of elementary music should lead to the aesthetic and musical development of the individual. Music is a medium which provides an opportunity for the student to explore those areas of man's experience which reveal his/her humaneness. Skills and values which enhance the quality of living should be an essential part of the general education of all children.

Elementary music money is prorated out to the districts according to their kindergarten through sixth grade average daily membership, plus average daily attendance divided by two.

Funds expended for elementary music shall be used to develop and maintain music programs in the elementary schools and to encourage the expansion of such programs.

There seems to be a trend developing to use some of the money appropriated for the elementary music program for other programs.

ELEMENTARY MUSIC PROGRAM

MAJOR PURPOSES FOR WHICH ELEMENTARY MUSIC FUNDS WERE USED BY SAMPLE DISTRICTS

| Purpose | Percentage of Districts Using Funds for this Purpose | |
|---|---|---|
| | 1979-80 (sample = 26 districts) | 1980-81 (sample = 34 districts) |
| Developing Elementary Band, Orchestra or Chorus Programs | 81% | 29% |
| Textbooks and Other Instructional Materials | 77% | 68% |
| Equipment Repair or Purchases | 69% | 35% |
| To Support Existing Personnel | 46% | 50% |
| Employing New Elementary Music Teachers, Specialists, or Supervisors | 42% | 26% |
| Providing Inservice Training | 35% | 35% |
| Innovative Projects, i.e., Curriculum Development, New Instructional Strategies, etc. | 31% | 50% |
| Other Program Improvement Activities | 4% | - |
| Used for Non-Music Programs | - | 6% |

| | 1980-81 | 1981-82 | 1982-83 | 1983-84 |
|---|---|---|---|---|
| Appropriations | $571,384 | $388,161 | $426,861 | |
| Expenditures | $540,904 | $326,748 | | |

## TEXTBOOKS AND LAB FEES

(Optional)

1. The Utah Constitution and the Utah Code stipulate that public education in the State is to be free. The purpose of this program, which was initiated by the 1975 Legislature, was to help the local districts meet this mandate.

2. In FY 1982, districts spent over $200 thousand above the State Textbook and Lab Fee appropriation for textbooks.

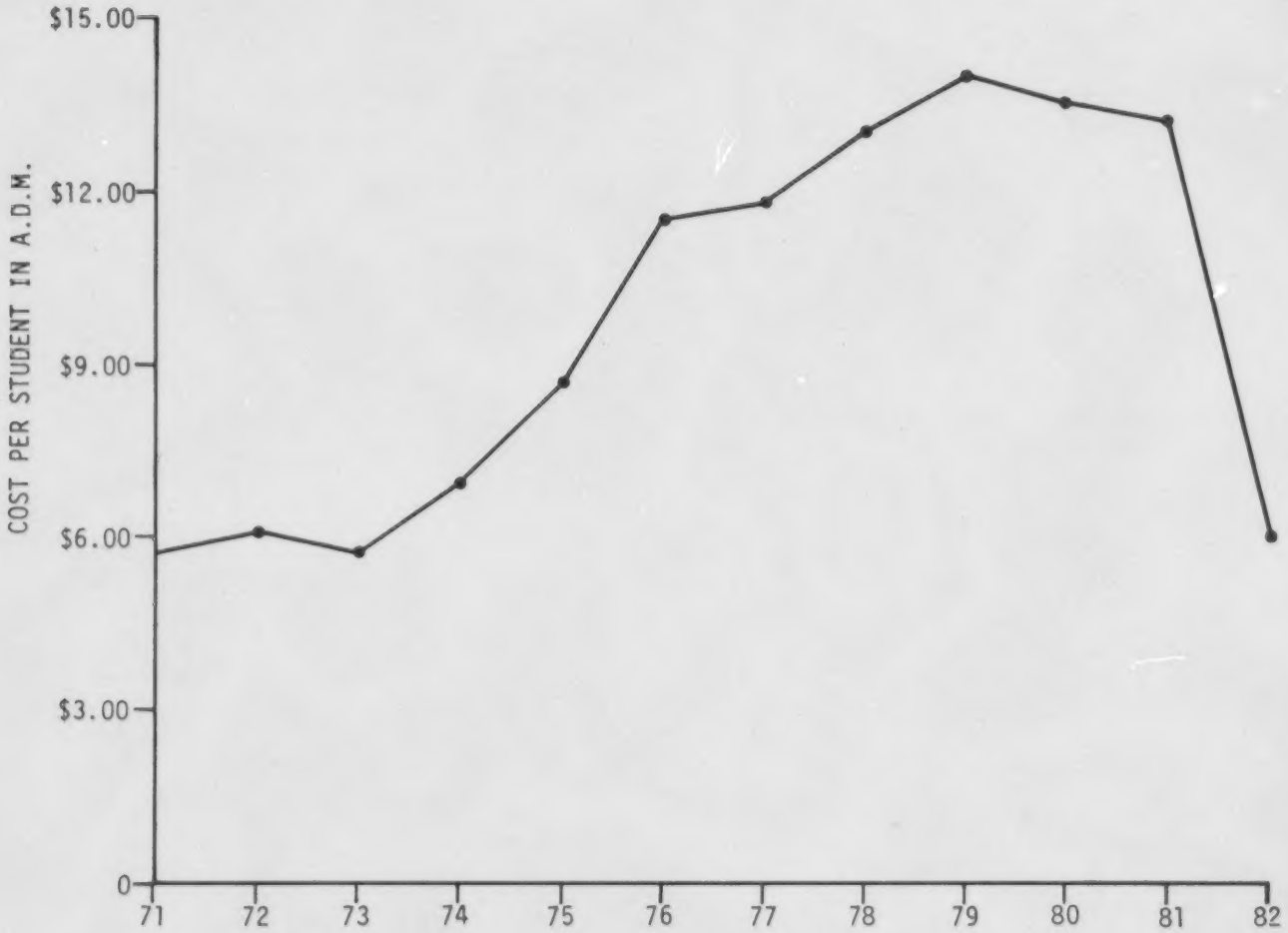
3. In FY 1982, the average expenditure per child for textbooks was $6.37 which was $7.34 less per child than in FY 1980.

4. The average textbook lasts about four years.

5. The 1981 Legislature provided that textbooks may be sold or rented to pupils in Grades 9-12 and shall be at cost not to exceed the actual cost of the book plus costs of transportation and handling. Sales and rental programs are both to be on a non-profit basis.

   Textbooks are to be provided free in Grades 9-12 for pupils whose parents or guardians are financially unable to purchase them.

# ANNUAL COST OF TEXTBOCK PER STUDENT IN A.D.M.




TEXTBOOK AND LAB FEES

| | 1979-80 | 1980-81 | 1981-82 | 1982-83 | 1983-84 |
|---|---|---|---|---|---|
| APPROPRIATION | $2,658,500 | $2,950,935 | $2,006,000 | $2,206,000 | |
| EXPENDITURE | $4,650,791 | $4,587,108 | | | |

## GIFTED AND TALENTED

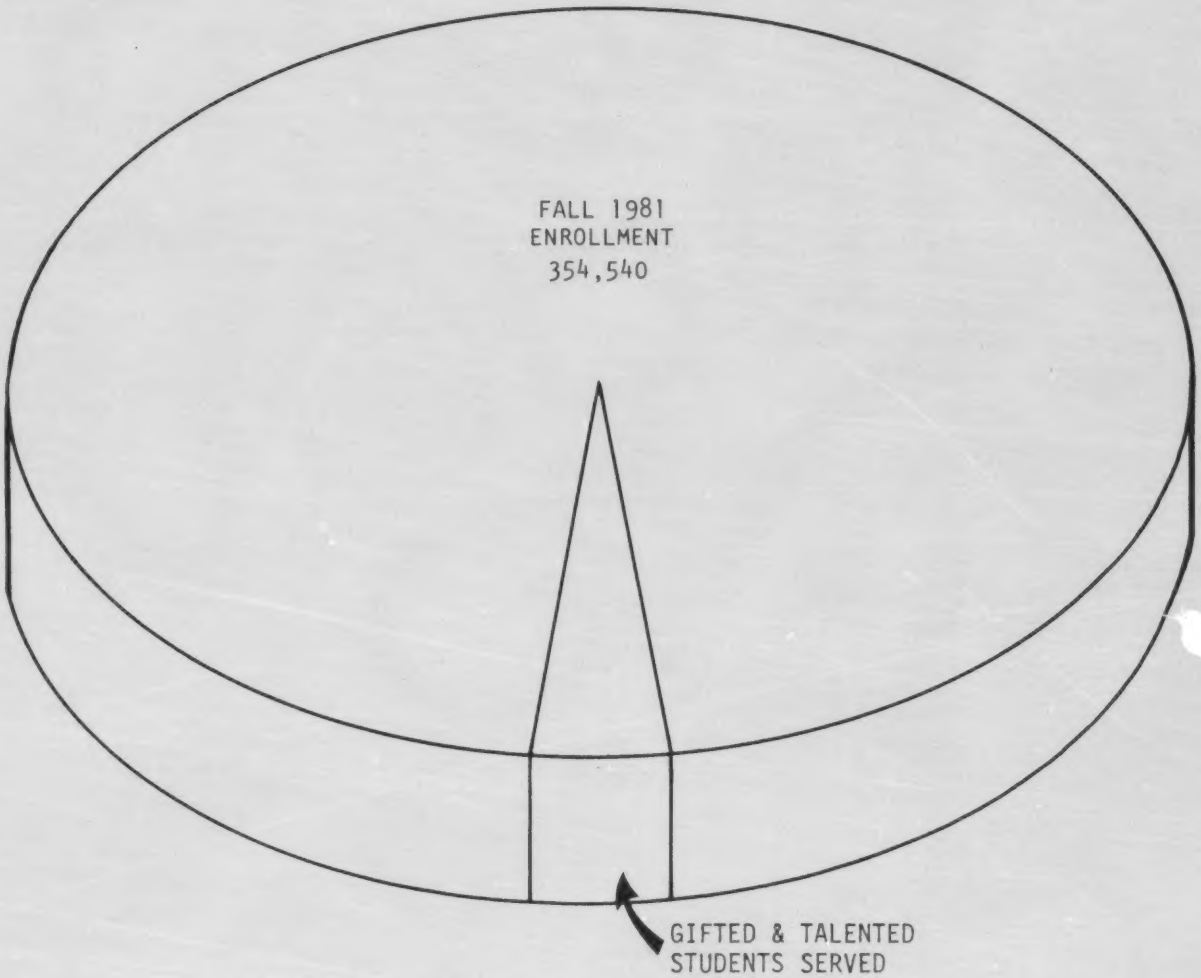
(Optional)

Children are selected from those capable of high performance in the following six areas of achievement:

(1) general intellectual ability
(2) specific academic aptitude
(3) creative and productive thinking
(4) leadership ability
(5) visual and performing arts, and
(6) psycho-motor ability

In the 1981-82 school year, an estimated 1,009 teachers were involved in in-service training to handle gifted and talented students; an estimated 16,104 students were served in the program.

# GIFTED AND TALENTED
## (Special Purpose Optional Program)




| | 1980-81 | 1981-82 | 1982-83 | 1983-84 |
|---|---|---|---|---|
| Appropriations | $571,206 | $389,164 | $427,964 | |
| Expenditures | $571,206 | $229,582 | | |

## RESPONSIBLE PARENTHOOD

(Optional)

1. The State's contribution of $222,806 for education for responsible parenthood programs shall be allocated by the State Board of Education for programs designed to provide students with an understanding of the responsibilities of parenthood under guidelines developed by the State Board of Education.

2. Responsible Parenthood money is given to the districts on a pre-program approval basis. The maintenance of the American family and the role of the parents is emphasized in these programs.

3. Family: A group of persons who form a household and live in a parent-child relationship. This group may be headed by a mother and father, a mother or father, or a recognized guardian.

4. Responsible Parenthood: The word, "responsible", literally means answerable or ability to respond or account. Hence, responsible parenthood means parent(s) who know how to fulfill the needs of their children for normal, happy, successful living. The parent or parents recognize and can use the skills essential to a happy marriage relationship as the basis of a successful family unit. They have the organization, leadership, and human-relationship skills and use the processes which are essential to a well-organized, fully functioning, successful family unit.

APPROVED FUNDING FROM
RESPONSIBLE PARENTHOOD
LEGISLATIVE APPROPRIATION
FY 1982-83
(Optional)

| District | Amount |
|---|---|
| Alpine | 17,648 |
| Beaver | 1,103 |
| Box Elder | 5,515 |
| Cache | 5,515 |
| Carbon | 3,309 |
| Daggett | 221 |
| Davis | 25,369 |
| Duchesne | 3,309 |
| Emery | 2,206 |
| Garfield | 1,103 |
| Grand | 1,103 |
| Granite | 38,604 |
| Iron | 3,309 |
| Jordan | 30,884 |
| Juab | 1,103 |
| Kane | 772 |
| Millard | 2,206 |
| Morgan | 1,103 |
| Nebo | 8,824 |
| No. Sanpete | 1,103 |
| No. Summit | 552 |
| Park City | 662 |
| Piute | 331 |
| Rich | 441 |
| San Juan | 2,206 |
| Sevier | 2,206 |
| So. Sanpete | 1,103 |
| So. Summit | 662 |
| Tintic | 331 |
| Tooele | 4,412 |
| Uintah | 3,309 |
| Wasatch | 1,103 |
| Washington | 4,412 |
| Wayne | 441 |
| Weber | 13,236 |
| Salt Lake | 14,339 |
| Ogden | 6,618 |
| Provo | 6,618 |
| Logan | 2,206 |
| Murray | 3,309 |

| | 1980-81 | 1981-82 | 1982-83 | 1983-84 |
|---|---|---|---|---|
| Appropriation | $297,360 | $202,606 | $222,806 | |
| EXPENDITURES | $199,128 | $ 83,606 | | |

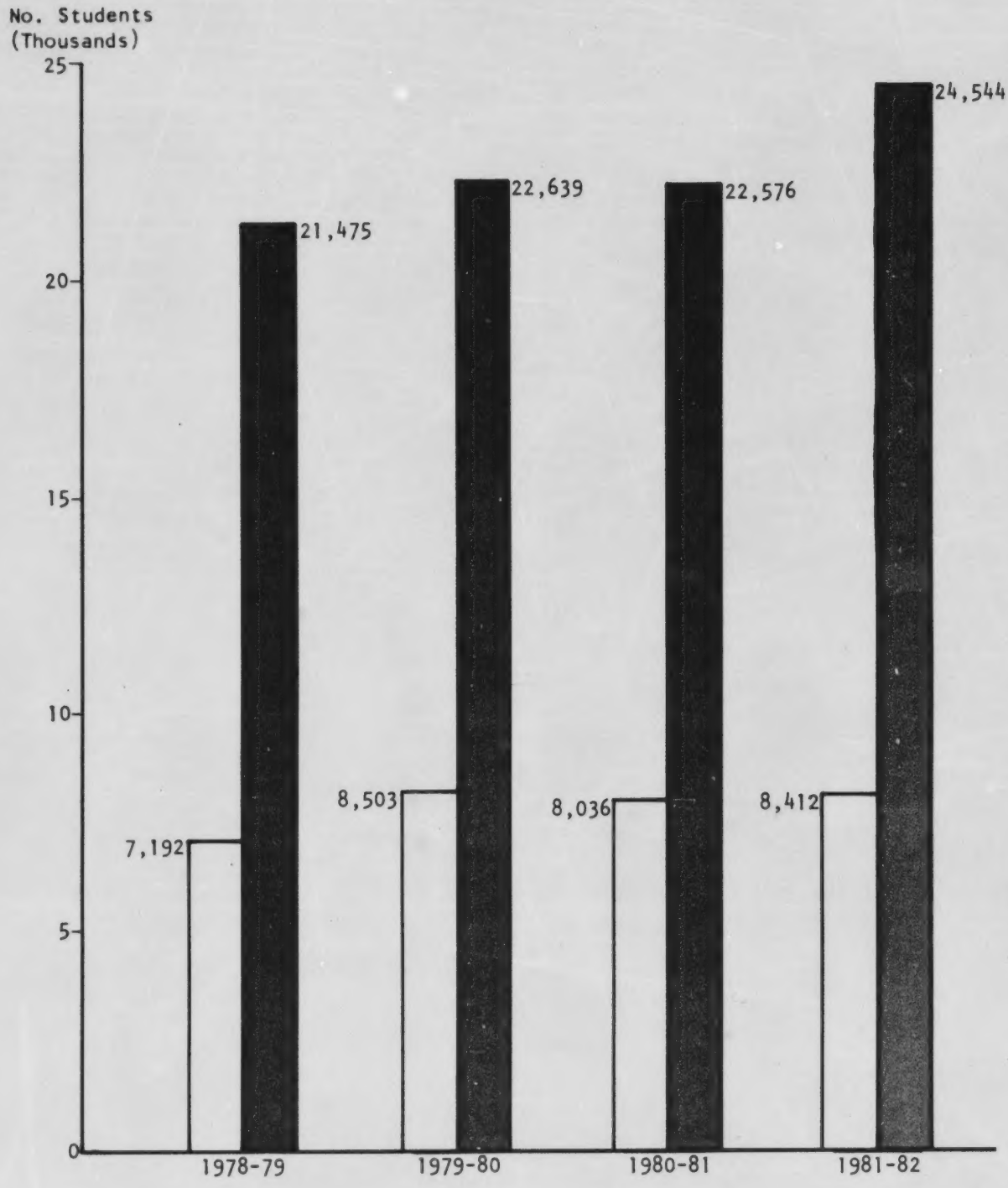
## BILINGUAL EDUCATION

(Optional)

1. The State's contribution of $373,917 for bilingual education programs shall be allocated to each school district for programs for pupils with bilingual needs based upon the number of pupils with bilingual needs in the district claiming entitlement bears to the total number of such pupils in all districts. Utah Code 53-7-18.

2. Bilingual Education money is allocated to pupils based on the number of pupils in the district who have limited English proficiency compared to the total of that number in the State. Numerous Federal mandates and programs are centered around the needs of bilingual students.

# BILINGUAL




Total Used for Distribution of Bilingual Funds

Total Classified as Bilingual

| | 1981-82 | 1982-83 | 1983-84 |
|---|---|---|---|
| APPROPRIATIONS | 340,017 | 373,917 | |
| EXPENDITURES | 313,162 | | |

## CLASS SIZE REDUCTION

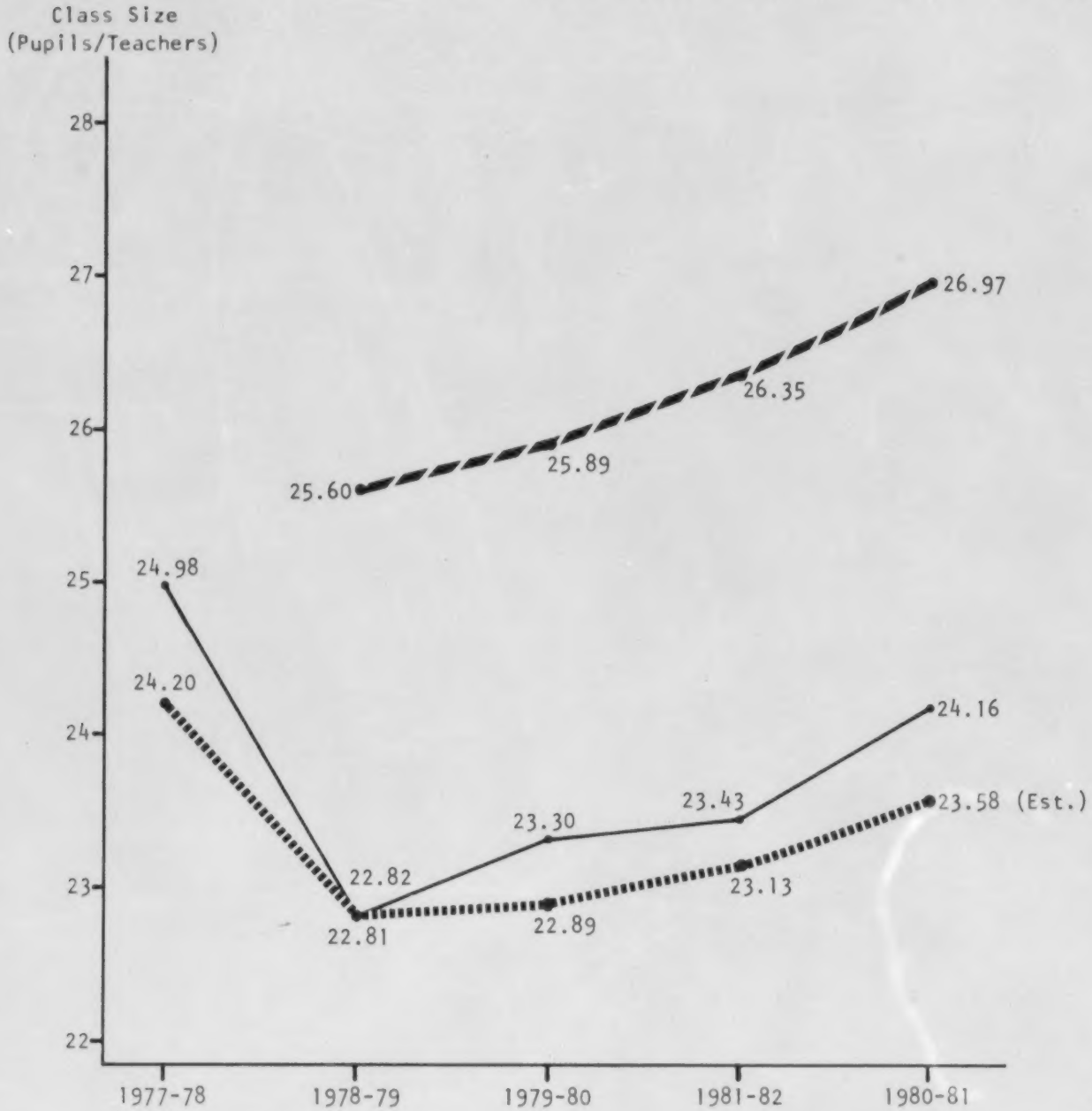
(Optional)

1. Class size reduction is based on a prorate share determined by a district's membership in grades K-3 compared to the total in the State. It was the intent of the State Legislature to help districts reduce class size to twenty-four students in grades K-3 and then work on grades 4-6.

   Based on 1981-82 data, it costs approximately $50 million to build the classroom for 591 teachers and an additional $13,674,000 for the salaries and benefits of 591 teachers which would be required for reducing the class size from twenty-five students down to twenty-four students in grades K-12.

2. Funds expended for class size reduction shall be used to reduce insofar as possible, the average class size in Kindergarten through three to an average of twenty-four students in the district. In districts where the average class size in grades kindergarten through three is less than twenty-four students, the district shall utilize its proportionate share of the funds to reduce class size in grades four, five, and six unless exception is granted by the State Board of Education. The State Board of Education shall define average class size in any manner consistent with this subsection and shall promulgate guidelines for use by school districts in complying with this subsection. Nothing in this subsection shall be construed to prohibit a school district from using the funds appropriated to reduce the average class size below twenty-four. Utah Code 53-7-18.

# CLASS SIZE
## (Principal Teachers and Supplemental Teachers)




| | 1981-82 | 1982-83 | 1983-84 |
|---|---|---|---|
| APPROPRIATION | $3,438,284 | $3,781,084 | |
| EXPENDITURES | $3,803,299 | | |

## SPECIAL NEEDS

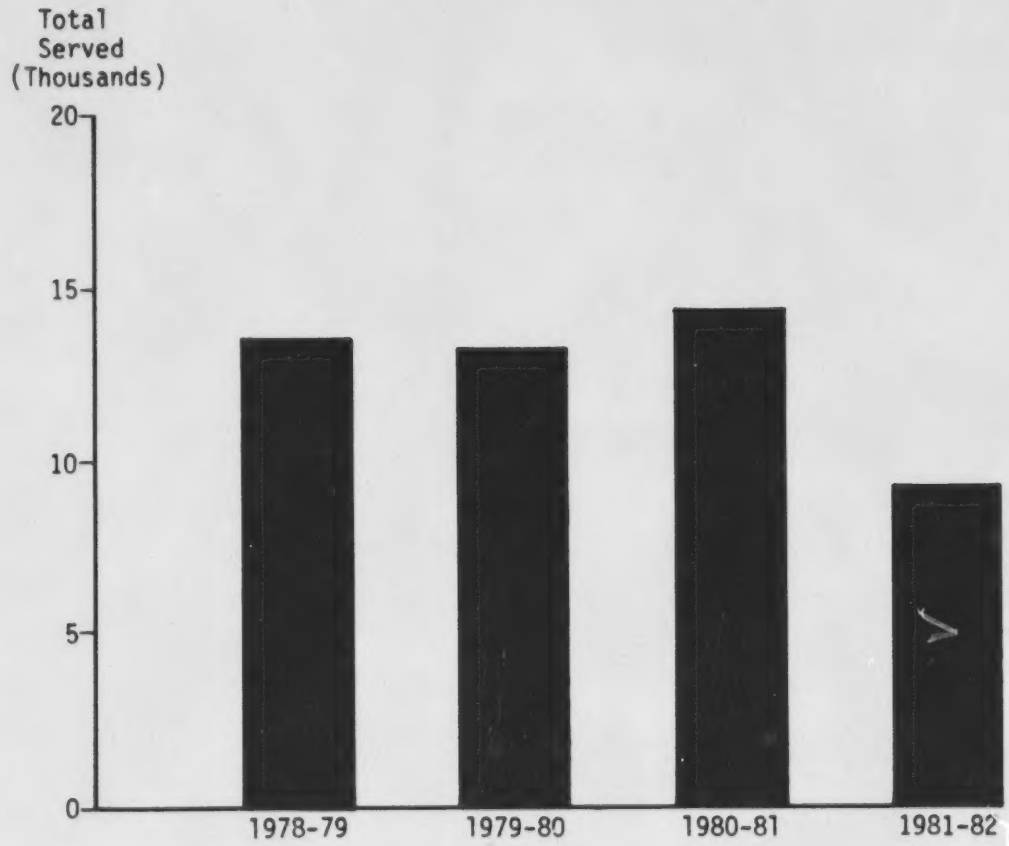
(Optional)

1. The Special Needs Program appropriation is given to districts on the basis of size and on the basis of the handicapped program they operated in the prior year. However, every district receives a minimum of 7.5 WPU's.

2. Children that have been served as handicapped, but no longer are qualified as handicapped, are to be given first priority by the districts. Next in priority are children with other similar special needs that would not be met through the regular classroom monies.

Utah Code 53-7-18. The State's contribution of $2,668,157 for programs for children with special needs that have been served as handicapped but no longer qualify as handicapped, and for other children with similar needs shall be apportioned to school districts as follows: Each district shall receive a funding base of 7.5 WPU's, the remaining funds shall be distributed in the relationship that a district's proportionate number of handicapped students in ADM and a district's proportionate number of regular students in ADM bear to the total of such students for the State based on prior year ADM. Each district's entitlement shall first be used to serve students that have been served as handicapped but no longer qualify as handicapped, and any remaining funds shall be used to serve other children with similar needs, under rules and regulations established by the State Board of Education.

# SPECIAL NEEDS




| | 1980-81 | 1981-82 | 1982-83 | 1983-84 |
|---|---|---|---|---|
| Appropriation | $3,569,760 | $2,426,257 | $2,668,157 | |
| Expenditures | $3,231,292 | $2,162,892 | | |

## STATE BOARD FOR ALLOCATION - BASIC PROGRAM

1. In the 1982 legislative session, six programs scattered through the basic weighted pupil category were combined together as a block under the jurisdiction of the State Board of Education.

2. By intent, the State legislature left allocation methods to the State Board of Education.

3. Handicapped - State Program (for the institutionalized handicapped). This program is designed to help students over which districts have the least control (that is, where placements are made largely by non-district agents).

4. Handicapped - State Program (for the self-contained adjustment). If the legislative appropriation for self-contained handicapped classes is short, say fifteen per cent short, then by practice this block grant money may pay for the one "regular" WPU on the fifteen per cent of the self-contained students as far as the money will go, pro-rating it.

5. Private School Driver Education - State Program. School districts permit students from private schools to come into their driver education classroom program. Eight units were made available in 1981-82. In 1982-83, nine units were appropriated under the State Block Grant and money has been dispersed on a record of private school driver education classroom hours, divided by 990, submitted by the school districts.

6. Vocational Incentive - State Program. On a proposal basis, districts may receive moneys for secondary grades with enrollments in grades 9-12 of under 400 students for the purpose of sending students to larger schools or centers with broader vocational services.

7. Vocational Institutional Set-Aside - State Programs. On a proposal basis, institutions such as area centers or skill centers may receive money for innovative vocational programs.

8. Vocational District Set-Aside - State Programs. Again on a proposal basis, school districts may receive money for innovative vocational programs.

STATE BLOCK GRANT AND PROGRAMS AND NUMBER OF STUDENTS SERVED

| | 1979-80 | 1980-81 | 1981-82 | 1982-83 |
|---|---|---|---|---|
| Handicapped State Program[1] | $841,771 | $735,042 | $685,049 | $566,942 |
| Handicapped Adjustment Self-Contained | None | $463,540<br>490 FTE Students | $491,470<br>490 FTE Students | $606,650<br>550 FTE Students |
| Private School Driver Education | $10,224 | $ 9,460<br>318 Students | $ 8,024<br>373 Students | $ 9,927 |
| Vocational[2] Incentive | $106,500 | $121,088 | $145,435 | $159,935 |
| Vocational Set-Aside[3] State/Institutions | $162,732 | $180,686 | $191,573 | $210,673<br>3,018 Students |
| Vocational Set-Aside[4] Districts | $525,684 | $583,682 | $618,851 | $680,551<br>9,749 Students |

---

[1]Southeastern Utah Service Center
Southwestern Educational Development Center
Central Utah Education Services
Northeastern Service Center

Shriners Hospital
L.D.S. Primary Hospital
University Hospital
Holy Cross Hospital
St. Benedicts Hospital
Timpanogos Health Center

[2]About 430 students per year are served with this State aid.

[3]About 3,000 students are helped each year with this State aid.

[4]About 9,700 students are helped each year with this State aid.

## RETIREMENT

1. The School Finance Act (53-7-16) provides for the following as part of the Minimum School Program:

   (53-7-16.3) the cost or amount of the employer contribution required or made in behalf of its employees for retirement under subsection 49-10-20 (c) as amended and under Section 49-10-46.2 by local boards.

2. State payment of five per cent of the employee's salary into a vested retirement fund creates a tax advantage for the employee.

3. If the amount estimated for retirement is over or under estimated, then the amount paid in all programs to school districts must be increased or decreased so that the total State expenditure for operation and maintenance will not exceed the total State appropriation for the Minimum School Program.

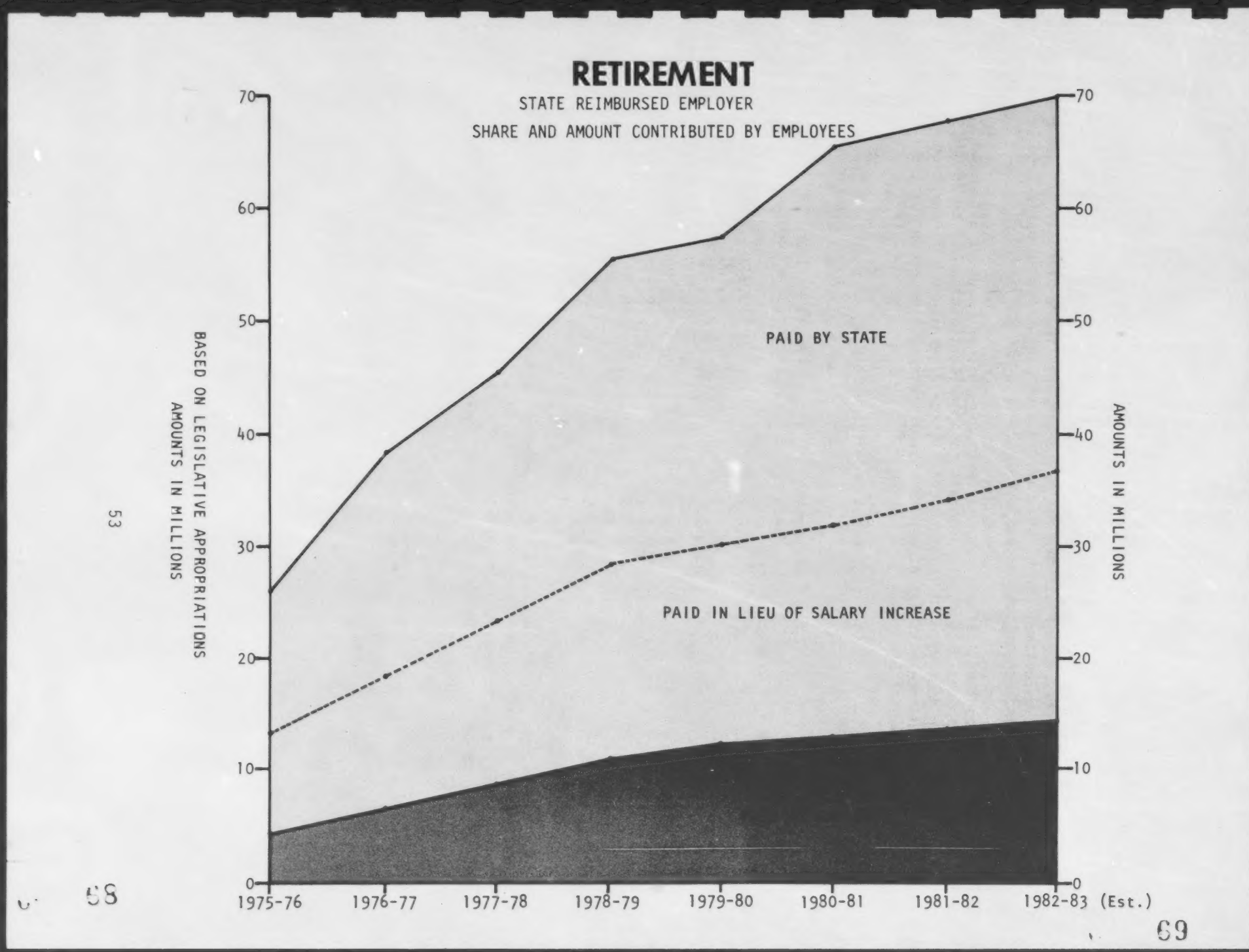
4. Retirement Deduction History

| Year | % Employees' Salary Paid by Employee | **10% of Employees' Salary Paid by State Including 5% on Behalf of Employee | Additional % Employees' Salary Paid by Employer | % of Employees' Salary Paid by Employer Limit |
|---|---|---|---|---|
| 1974-75 | - | 9.5%* | - | 9.5% |
| 1975-76 | 1.05% | 10%** | 1.05% | 11.05% |
| 1976-77 | 2.10% | 10% | 2.10% | 12.10% |
| 1977-78 | 3.15% | 10% | 3.15% | 13.15% |
| 1978-79 | 4.20% | 10% | 4.20% | 14.20% |
| 1979-80 | 3.95% | 10% | 3.95% | 13.95% |
| 1980-81 | 3.95% | 10% | 3.95% | 13.95% |
| 1981-82 | 3.95% | 10% | 3.95% | 13.95% |
| 1982-83 | 3.95%*** | 10% | 3.95% | 13.95% |

*Includes 4.75% on behalf of employee and 4.75% for the State these two years.

**In 1972, the legislature amended the law whereby 4 1/2% of the school employees' share was to be paid by the State in lieu of a salary increase. The equivalent amount has been 5% since 1975-76.

***Employer may now pay all or any part of its members required contribution according to the amended law in 1982.


RETIREMENT
STATE REIMBURSED EMPLOYER
SHARE AND AMOUNT CONTRIBUTED BY EMPLOYEES
PAID BY STATE
PAID IN LIEU OF SALARY INCREASE
BASED ON LEGISLATIVE APPROPRIATIONS
AMOUNTS IN MILLIONS
AMOUNTS IN MILLIONS
0
10
20
30
40
50
60
70
1975-76
1976-77
1977-78
1978-79
1979-80
1980-81
1981-82
1982-83 (Est.)

## SOCIAL SECURITY

1. The State-Supported Minimum School Program provides funds annually to reimburse school districts for the employer's share of costs for social security. These funds aid in providing valuable basic benefits and protection for employees according to the law.

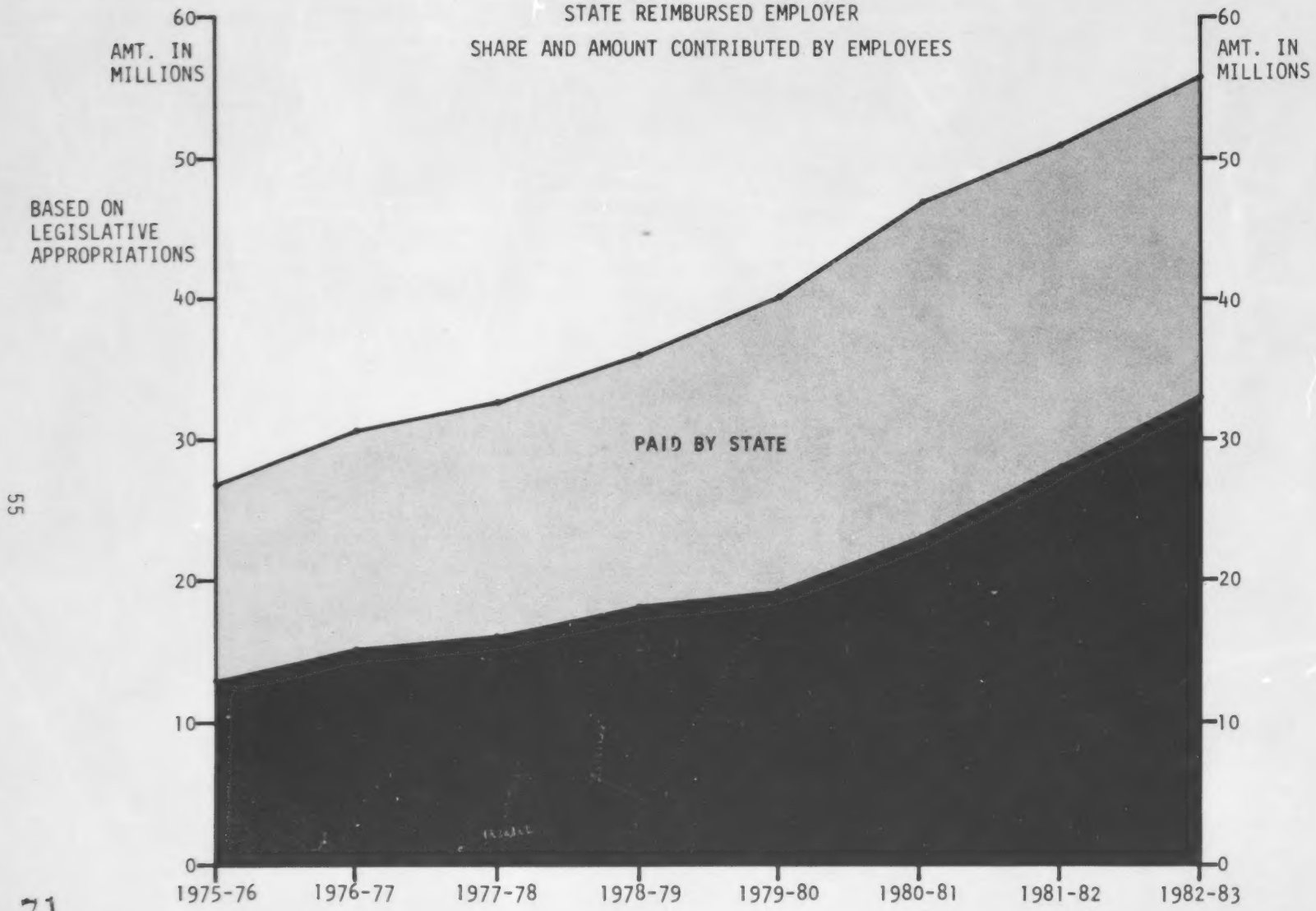
2. If the amount estimated for social security is over or under estimated then the amount paid in all programs to school districts must be increased or decreased so that the total State expenditure for operation and maintenance will not exceed the total State appropriation for the Minimum School Program.

3. Social Security Deduction History

| Year | % of Reportable Wages | Annual Maximum Reportable Wages |
|---|---|---|
| 1974 | 5.85% | $13,200 |
| 1975 | 5.85% | 14,100 |
| 1976 | 5.85% | 15,300 |
| 1977 | 5.85% | 16,500 |
| 1978 | 6.05% | 17,700 |
| 1979 | 6.13% | 22,900 |
| 1980 | 6.13% | 25,900 |
| 1981 | 6.65% | 29,700 |
| 1982 | 6.70% | 32,400 |
| 1983 | 6.70% | 33,900 |

4. The School Finance Act (53-7-16.4) provides for the following as part of the Minimum School Program: The cost or amount of the employer contribution under the terms of Title II of the Federal Insurance Contribution Act in accordance with Section 67-11-5 for local school boards.

# SOCIAL SECURITY

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PART II

VOTED LEEWAY

## VOTED LEEWAY

1. In many school districts, citizens and local boards of education want the privilege of offering the quality, quantity, and variety of education they feel is most important. A voted leeway provides a district with flexibility and more autonomy in adding to their basic educational programs.

2. Many feel that the voted leeway should receive some State support, to provide an incentive for the local districts to seek additional funds and to add to their educational program as they see fit.

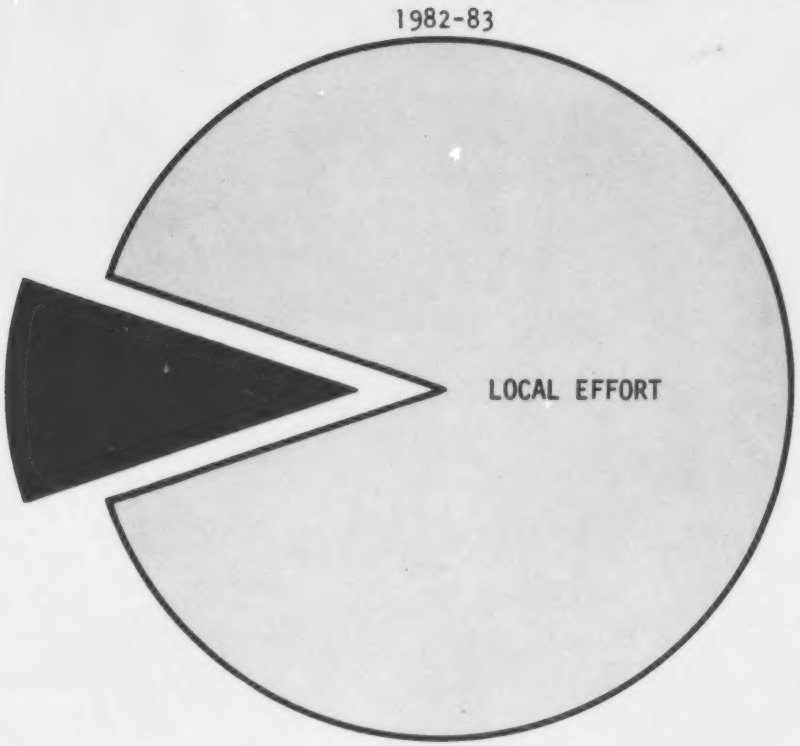
3. Questions associated with the voted leeway include how many mills and the unit value the State should set for determining the amount of State support in the voted leeway formula.

   What will the local and State proportions be?

4. There is a need to re-evaluate the State support amount in the formula annually. As the State proportion increases, equalization within the voted leeway formula increases.

5. Equalization is not the only yardstick for measuring the quality of a school finance program.

# VOTED LEEWAY




An election is required in the district for voted leeway approval. The local board may set a levy each year not to exceed the amount authorized by the election.

The levy limits currently range from .88 mills in Park City to 9.00 mills in Salt Lake.

Average District Levy Budgeted - 3.5 mills 1982-83.

LEGISLATIVE STATE APPROPRIATION

| 1980-81 | 1981-82 | 1982-83 |
|---|---|---|
| $258,155 | $1,951,687 | $2,477,284 |
| $16,483,066 | $16,953,917 | $21,220,432 |

LOCAL AMOUNT ESTIMATED

LEVIES FOR 1982-83

| DISTRICT | LEVY |
|---|---|
| BEAVER | 2.60 |
| CARBON | 1.98 |
| DAVIS | 2.00 |
| EMERY | 2.00 |
| GRANITE | 7.00 |
| JORDAN | 5.00 |
| PARK CITY | .88 |
| TINTIC | 5.87 |
| WASATCH | 1.39 |
| WEBER | 2.00 |
| SALT LAKE | 9.00 |
| OGDEN | 1.43 |
| PROVO | 1.39 |
| LOGAN | 3.00 |
| MURRAY | 6.93 |

SEE APENDIX FOR ADDITIONAL VOTED LEEWAY INFORMATION

# III

# SPECIAL PURPOSE PROGRAMS

## EXPERIMENTAL PROGRAMS

"Experimental Program Money" is apportioned by the State Board of Education to the school districts on the basis of preprogram approval to carry out programs thought to have benefit to the public school system.

Utah Code 53-7-18. (1) The State's contribution of $321,000 for experimental and developmental programs, including early childhood and economic education programs, shall be allocated to the State Board of Education for distribution to school districts according to guidelines established by the Board.

The Board shall spend not less than $100,000 to promote and teach the value of the free enterprise economic system to pupils enrolled in the public schools. It may utilize part of the funds to provide a full-time staff specialist on free enterprise economic education to work cooperatively with the council on economic education. In teaching the value of the free enterprise economic system, the Board will give attention to in-service training of educators, which may include, but not be limited to, providing annual stipends, not to exceed $5,000, to individual educators who desire additional training in the free enterprise system; provided, that such stipends are matched by local school districts. Stipends shall be used to pay tuition and living expenses incurred in the pursuit of the additional training. Recipients of such stipends must agree to return to the employ of their district sponsor for a period of at least two years following completion of training.

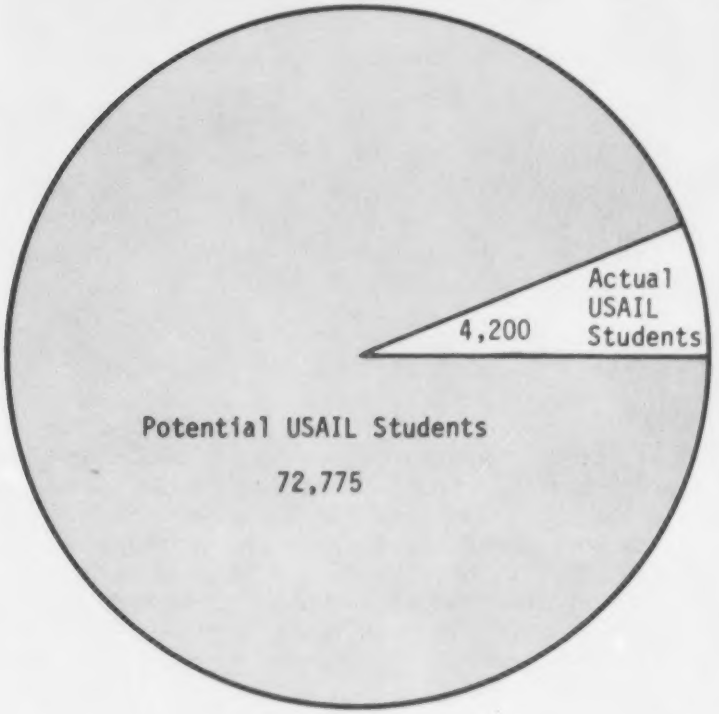
The Board shall appoint an advisory committee to advise it in the area of curriculum, training, public relations, and other aspects needed in the promotion of the free enterprise economic system. At least two-thirds of the members of the committee shall be from the business and industrial community; the balance of the members from education interests in the State.

The State specialist in Free Enterprise/Economic Education and the Utah Council on Economic Education have promoted training for over three hundred teachers. Eight thousand students have received economic instruction and have been given business and entrepreneurial experiences.

# EXPERIMENTAL PROGRAMS

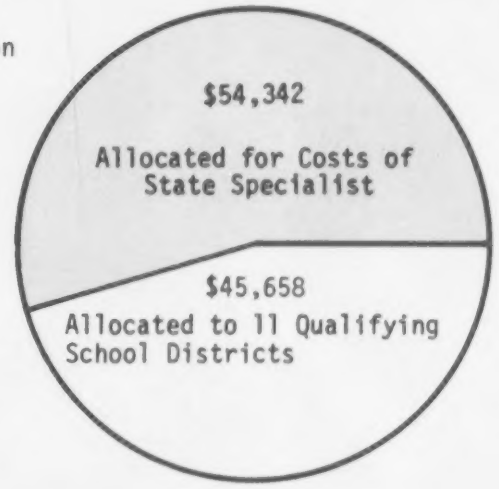
I. Utah Systems Approach to Individual Learning

1981-82
Allocation
$200,000




II. Free Enterprise/Economic Education

1981-82
Allocation
$100,000




| | 1980-81 | 1981-82 | 1982-83 | 1983-84 |
|---|---|---|---|---|
| Appropriation | $321,000 | $321,000 | $321,000 | |
| Expenditure | $595,291 | | | |

## STATUS OF DISTRICT PRODUCTIVITY STUDIES

Based on the legislative appropriation of $200,000 for studying educational productivity, the State Board of Education constructed a set of standards and guidelines for the study. All local school districts were contacted and invited to prepare a letter of intent to compete for these funds. A limited number of actual proposals for the funding were submitted and two were funded. The funded proposals were those from Weber and Washington School Districts. The approaches planned by these two districts for engaging in their productivity studies are summarized on the following page.

| | ALLOCATIONS | |
|---|---|---|
| | 1981-82 | 1982-83 |
| Weber District | $105,261 | $140,000 |
| Washington District | $ 94,739 | $ 60,000 |

## WEBER SCHOOL DISTRICT

The study consists of three operational components:

1. Identification and utilization of modern technology in the classroom K-12. The program will develop and demonstrate a systematic model for identifying the most useful type of educational technology.

2. The design and implementation of the necessary traning to implement educational technology.

3. Providing the necessary staff support to make the most effective use of identified technology.

## WASHINGTON SCHOOL DISTRICT

The Washington School District project will be guided by a representative steering committee of thirty-six educators. The project will include the following components:

1. The use of the microcomputer and identification of specific curriculum for microcomputer application.

2. Planning for early completion of high school.

3. Planning for large group instruction to focus on the areas of democratic governance, consumerism, math, reading, and spelling.

## CONTINGENCY FUND

The Contingency Fund money is used to indemnify school districts which send students to the Edith Bowen Laboratory School at Utah State University and to pay tuition for Utah students who, by necessity, must attend schools just over the border in other states. The legislature has given the State Board authority to disburse any contingency money left to school districts where the minimum school formula strictly applied causes an inequity or undue hardship.

Utah Code 53-7-18 (3). The State's contribution to the State Board of Education for the laboratory school at Utah State University shall be a part of the contingency fund allocated in section 53-7-27. Such part of the contingency fund shall be used to indemnify school districts against loss of funds caused by release of students to the laboratory school and to promote programs at the school. The school shall have an advisory board consisting of the following:

(a) The president of Utah State University or his designee;

(b) The State Superintendent of Public Instruction or his designee;

(c) The Dean of the College of Education at Utah State University or his designee;

(d) A local superintendent of schools, a staff member each from the Office of the State Board of Education, a local school district, and the College of Education at Utah State University, and two lay citizens noted for their contribution to the improvement of education, all of whom shall be appointed by the State Board of Education for terms specified by that body.

1981-82 CONTINGENCY FUND EXPENDITURE

Out-of-State Students

| | |
|---|---|
| Box Elder | $ 12,364 |
| Daggett | 2,750 |
| Kane | 67,648 |
| San Juan | 24,292 |
| South Summit | 5,610 |
| Washington | 113,329 |

Edith Bowen Laboratory School

| | |
|---|---|
| Box Elder | $ 12,032 |
| Cache | 32,881 |
| Logan | 68,950 |
| Edith Bowen | 26,750 |

| | |
|---|---|
| Balance for Inequities and Hardships | $ 3,394 |
| | $370,000 |

| | 1980-81 | 1981-82 | 1982-83 | 1983-84 |
|---|---|---|---|---|
| Appropriation | $370,000 | $370,000 | $370,000 | |

## PUPIL TRANSPORTATION TO AND FROM SCHOOL

1. Pupil transportation includes a comprehensive training program for all personnel--bus drivers, mechanics, and supervisors.

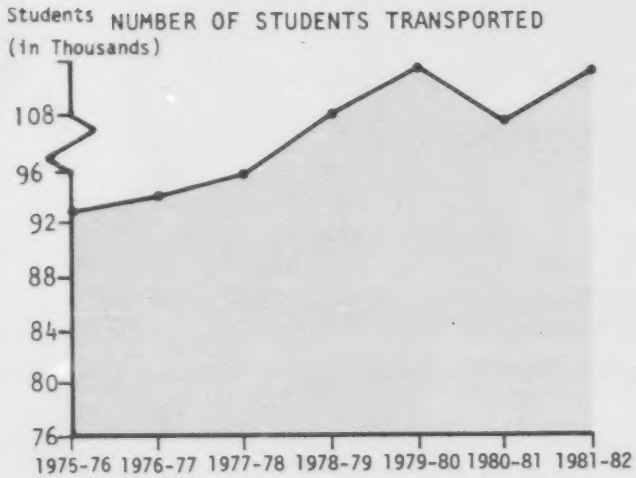
2. Every elementary school child in Utah living over one and one-half miles (two miles for secondary school students and no limitation on distance for certain handicapped students) may be transported to and from school at State expense. This is total equalization of transportation costs for the purpose of getting children to school.

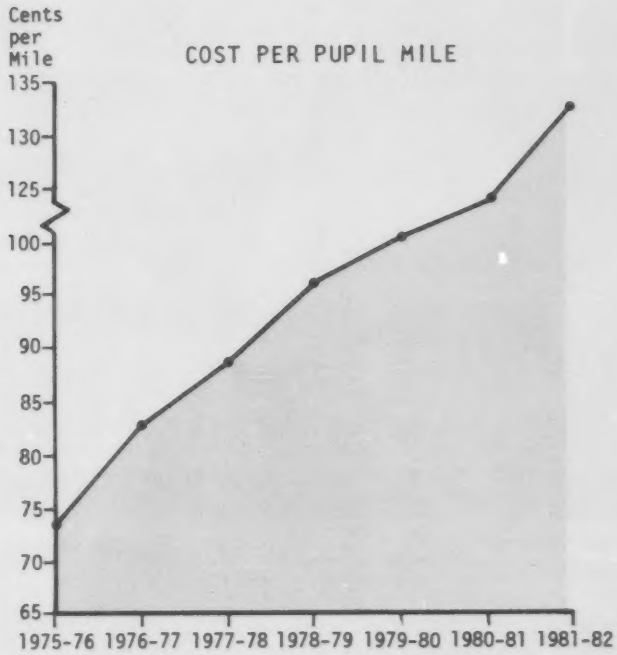
3. Assuming all the costs of transporting students to and from school has led the State Board of Education to the use of an efficiency formula. Rather than trying to manage school district bus services out of the State Office, the State Board has assigned each school district the responsibility for keeping its per pupil cost comparable to that in surrounding districts of similar population density.

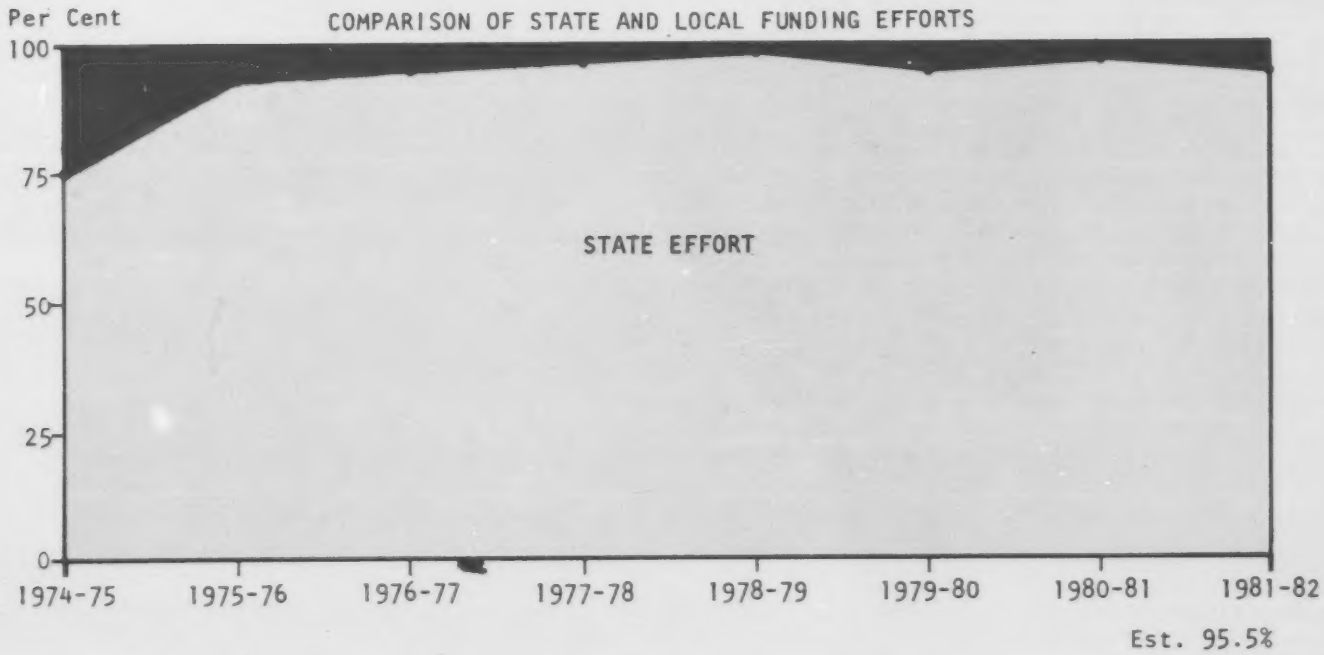
4. 53-7-18.1 The State's contribution of $17,529,720 (1982-83) for State supported transportation shall be apportioned and distributed in accordance with a formula promulgated by the State Board of Education. It is the intent of the legislature that each district shall receive one hundred per cent of its approved transportation costs.

   If during any fiscal year the total transportation allowance for all districts exceeds the amount appropriated, all allowances shall be reduced pro rata to equal not more than that amount.

# TRANSPORTATION TO AND FROM SCHOOL



TRANSPORTATION OF STUDENTS

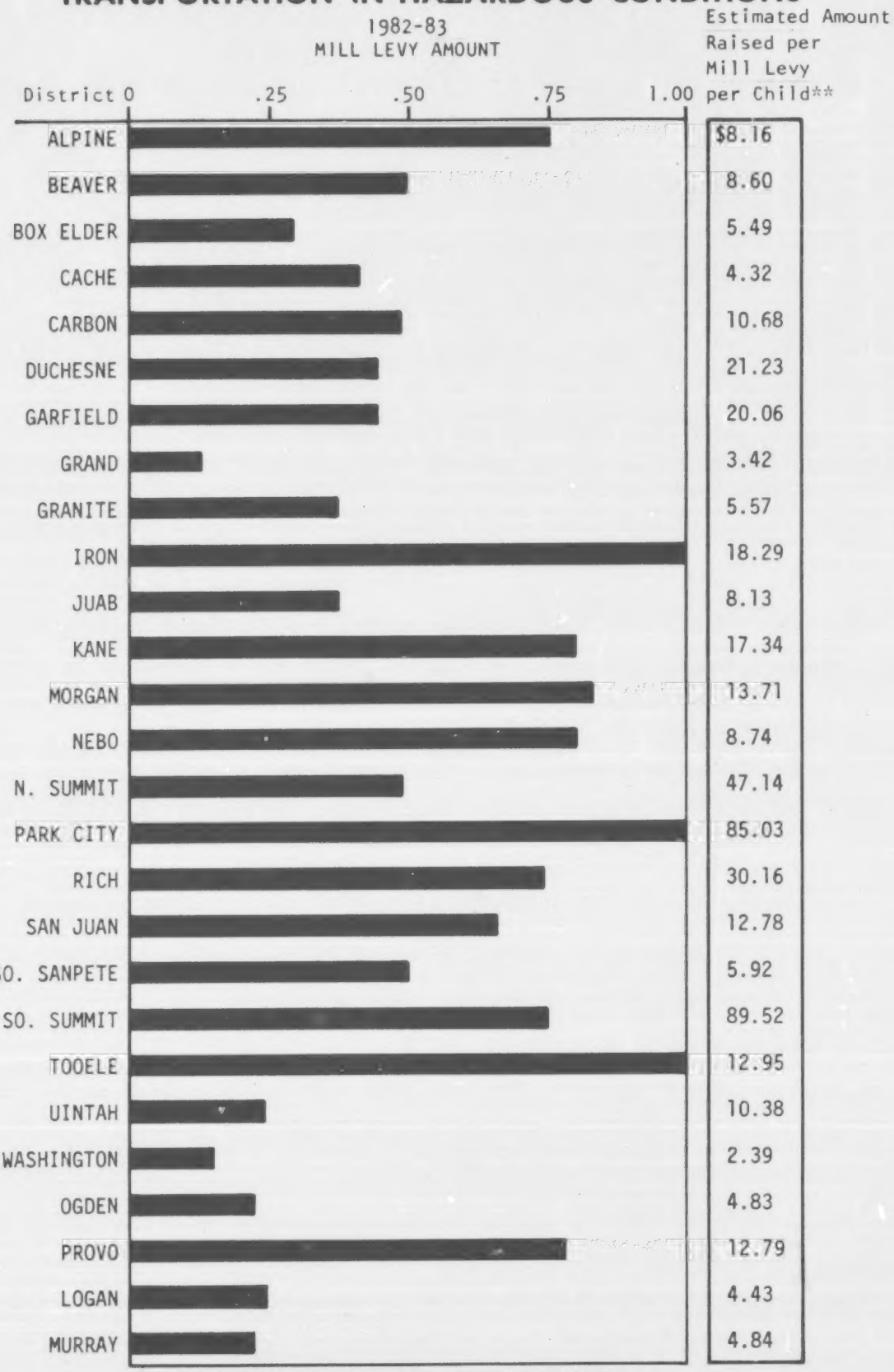
WHERE WALKING CONSTITUTES

A HAZARDOUS CONDITION

53-7-18.1 (3)

"Transportation of students in areas where walking constitutes a hazardous condition as determined by the local board of education, regardless of distance from school, shall be provided by the local board of education from general funds of the district and funds derived from a tax not to exceed one mill which the local board at its option may impose upon the assessed value of the district. Revenue from said tax may also be applied to the cost of transporting participating students to inter-scholastic activities, night activities, and educational field trips approved by the local board of education."

# SCHOOL DISTRICT LEVIES TO FUND PUPIL TRANSPORTATION IN HAZARDOUS CONDITIONS*




* 27 DISTRICTS HAVE A LEVY FOR THIS PURPOSE

** THIS PROGRAM NOT EQUALIZED

## UTILITIES AND INSURANCE

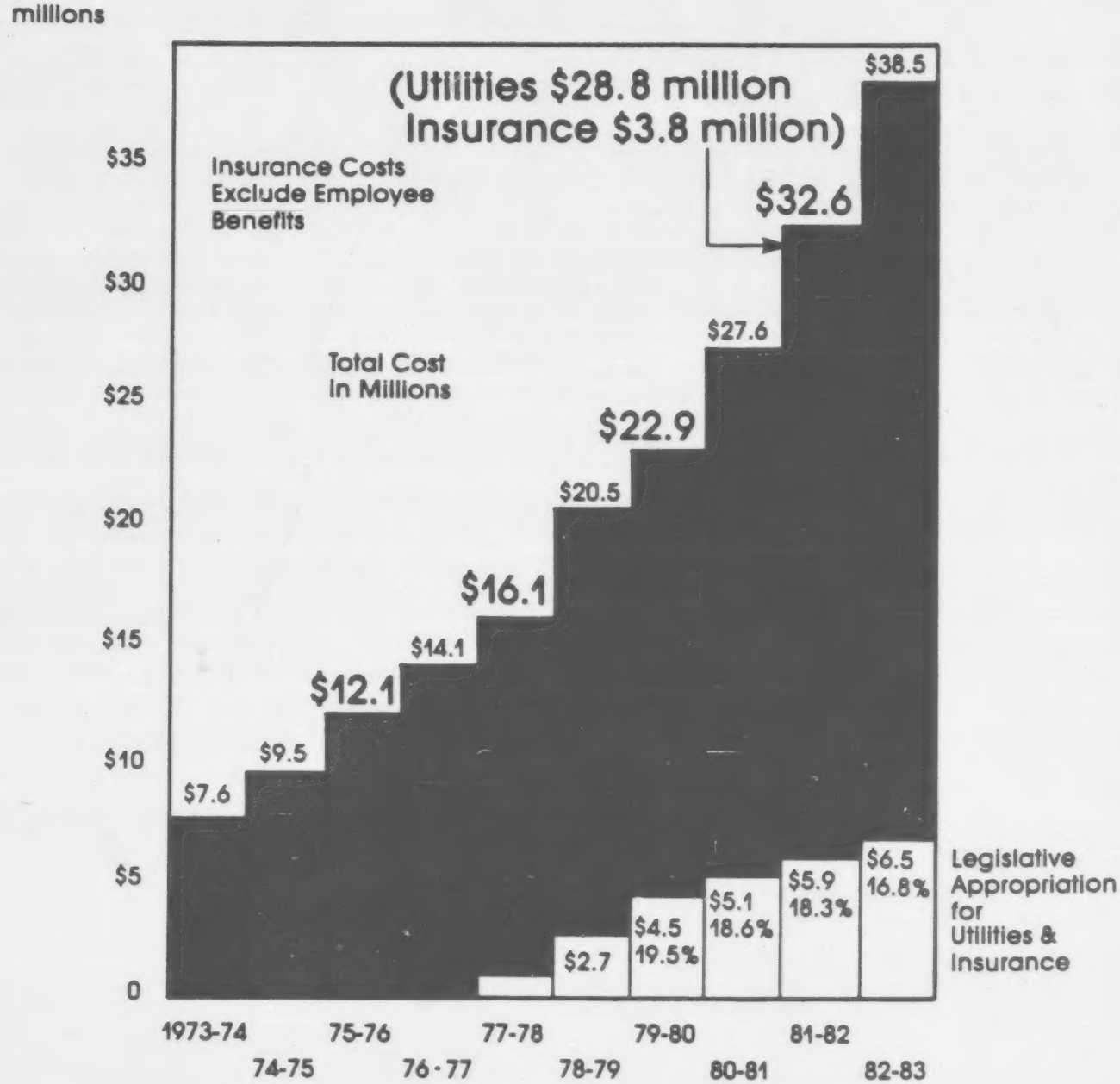
1. Money has been appropriated to help districts pay for utilities and insurance because of the rapid rise in costs of those services. Allocations to individual districts are based on average daily membership compared to the total in the State. These two cost items have not been following the normal inflation patterns and so the State Legislature set these out separately for funding.

2. The State's contribution of $6,468,366 to help pay costs of utilities and property, casualty and liability insurance shall be apportioned to school districts on the basis that each district's students in average daily membership bears to the total of the State. The funds shall be used to pay costs for utilities and property casualty and liability insurance. Utah Code 53-7-18.

3. School buildings should be designed and adapted to save energy. Many Utah school districts are engaged in energy conservation projects.

4. Insurance costs are about three per cent of this category.

# Utilities and Insurance Costs—Utah School Districts



# PART IV

# OTHER PROGRAMS

## DRIVER EDUCATION

1. The aims and purposes of the Driver Education Program are to develop the knowledge, attitudes, habits, and skills necessary for the safe operation of motor vehicles.

2. Nearly all high school students take Driver Education before completion of the sophomore year.

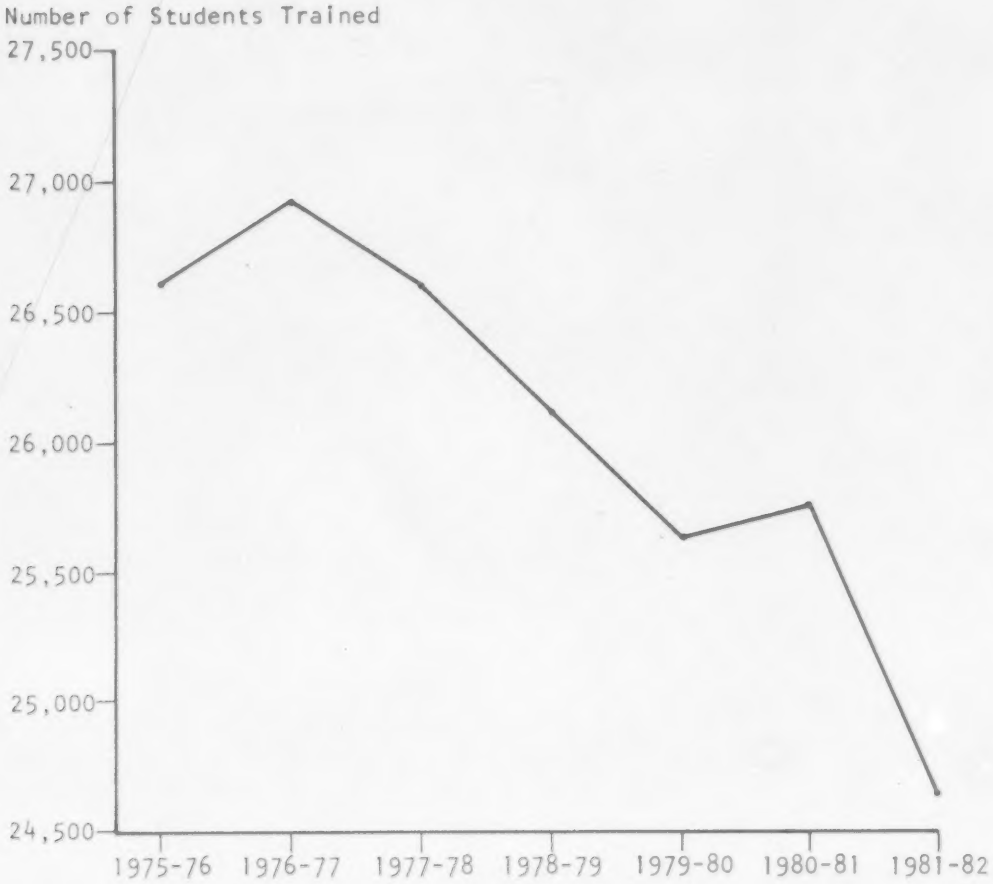
3. In 1981-82, 24,701 students completed the Driver Education Program.

4. The cost to the districts for this program was $2,292,169 in 1981-82. The reimbursement by the State was $1,481,233.

5. The average cost in 1981-82 of training a student was $95.33. The State reimbursed $60 per student registered in the program.

6. Current motor vehicles registration fees cost $2. In order to fully support this program, fees would need to be $2.75.

# DRIVER EDUCATION




| | TOTAL ALLOCATIONS TO DISTRICTS | REVENUEFROM MOTOR VEHICLE REGISTRATION |
|---|---|---|
| 1975-76 | $1,174,130 | $1,242,709.65 |
| 1976-77 | 1,209,000 | 1,315,383.75 |
| 1977-78 | 1,193,263 | 1,404,575.75 |
| 1978-79 | 1,173,194 | 1,418,745.49 |
| 1979-80 | 1,530,323 | 1,854,070,00 |
| 1980-81 | 1,542,432 | 1,990,551.00 |
| 1981-82 | 1,481,233 | 2,082,352.00 |

*Approximately four per cent of these collections go yearly to the following: Tax Commission - Administrative Charges: Department of Finance - Overhead Charges (paid into General Fund); Refunds.

**Estimate

## CHILD NUTRITION PROGRAMS

1. The purpose of the Child Nutrition Programs is to offer high quality, nutritionally well-balanced meals and to develop nutrition awareness among students.

2. The average cost to students for a school lunch was twenty-eight cents in 1970-71. In 1981-82, it was seventy-eight cents.

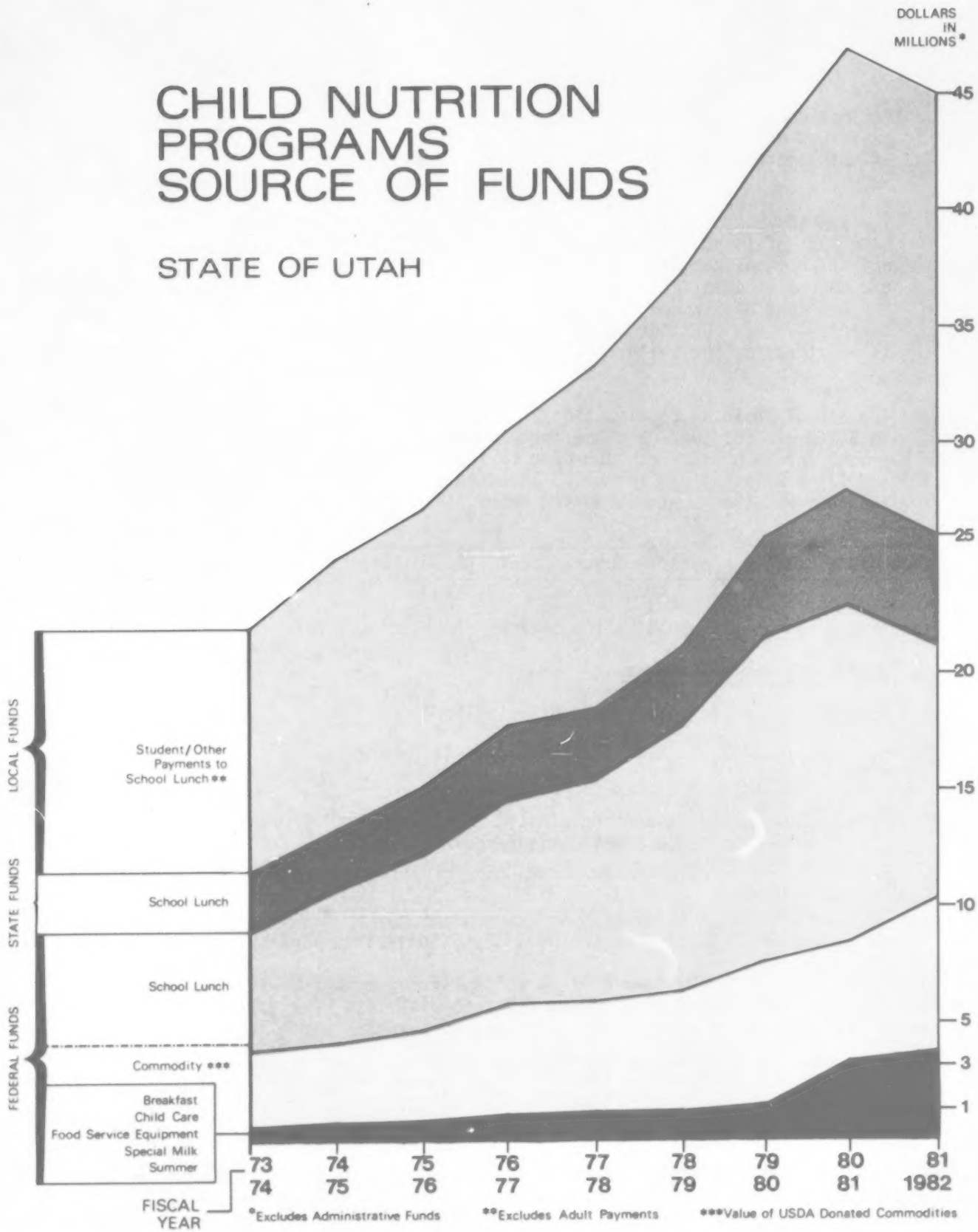
3. Student payments accounted for forty-two per cent of all revenue sources for Child Nutrition Programs for 1981-82.

4. Between 1970-71 and 1981-82, Federal school lunch funds have increased 220 per cent, while State school lunch funds (which come from the State Liquor Tax), have increased 158 per cent.

5. The State Liquor Tax contributed 15.5 cents towards each reimbursable lunch served in public schools during the 1981-82 school year. Federal revenue contributed 10.5 cents for paid lunches; 69.25 cents for reduced price lunches; and $1.0925 towards free lunches.

# CHILD NUTRITION PROGRAMS SOURCE OF FUNDS

## STATE OF UTAH



## SCHOOL BUILDING AID

1. Projections indicate that total expenditure needs for school buildings will greatly increase between 1982-83 and 1989-90. Most of this increase can be attributed to inflation and growth.

2. The present School Bulding Equalization Program utilizes the same type of foundation formula as Utah's maintenance and operation equalization formula for allocating State aid. However, the degree of equalization for building is relatively low because the per cent of State aid is about ten per cent compared to seventy-two per cent for the M & O Formula. Also, no recapture is provided for the building aid formula.

3. The School Building Equalization Program will provide $14,721,800 in State aid for 1982-83. The formula computes a State-supported amount for each district according to (1) a Continuing Aid Formula and (2) a Critical Aid Formula. The greater of the two amounts then becomes the "State-supported amount" in the following foundation formula*:

State Aid = State supported Amount - Local (13.5 Mills)

NOTE: The formula 13.5 mills will be reduced for re-appraisal or 1981 indexing by the State Tax Commission.

State-supported amount would be the greater of (1) or (2) following:

(1) Continuing Formula Amount.

$164 X WPU's + .48 yearly Bond Principal*

(2) Critical Formula Amount. (Based on Current year data)

$$\left[\text{Critical Need} - \left(\begin{matrix}\text{95\% Bonding Limit}^{**} \\ \text{Less Bonds Outstanding}\end{matrix}\right) - \text{Reserves}\right] + \begin{matrix}\text{One Year Debt} \\ \text{Service (Principal \&} \\ \text{Interest)}\end{matrix}$$

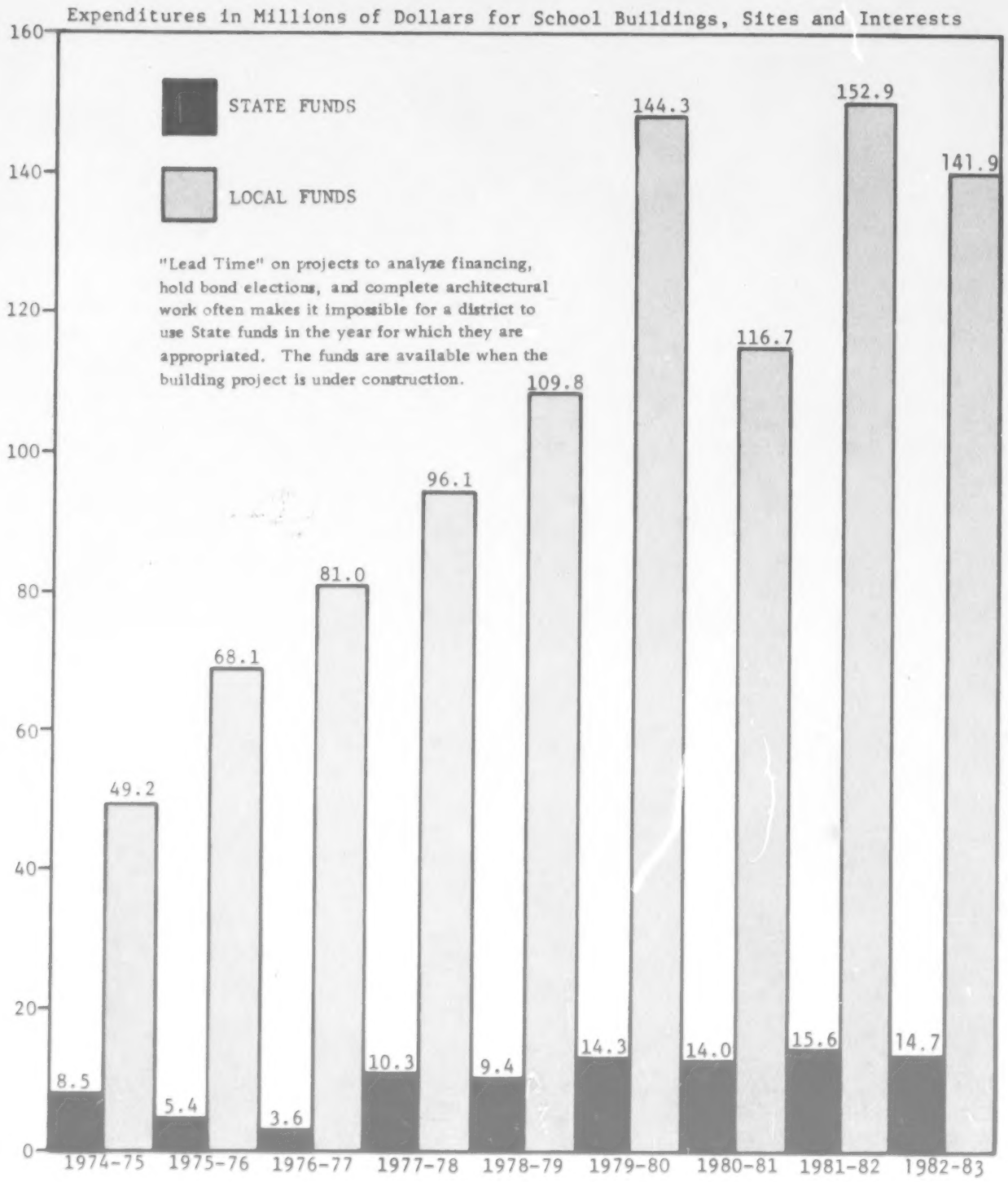
*Subject to limits.

**Formula based on 13.3% of Assessed Valuation (Subject to limits).

In 1982-83, about $1.3 million will go to Continuing School Building Aid and $13.4 million to Critical Aid. Also, fourteen districts will get no State school building aid.

| | 1980-81 | 1981-82 | 1982-83 | 1983-84 |
|---|---|---|---|---|
| Appropriations | $17,655,800 | $15,656,000 | $14,721,800 | |

# SCHOOL BUILDINGS




A comparison of State and local funds expended for school buildings in Utah from 1974-75 through 1981-82 with estimates for 1982-83. Expenditures include costs for new buildings, remodeling, sites and interest for bonds. (Principal payments for bonds are excluded.) Beginning with FY 1982-83, the data includes bond interest plus facilities acquisition (4000 series) less machinery, vehicles, audio-visual equipment, other new equipment, and media materials.

APPENDICES

UTAH SCHOOL DISTRICTS
TAX LEVY CONTROL

Utah School Boards - Fiscally Independent
(Elected by the People)

SCHOOL LEVIES

| I. Maintenance & Operation | 1981-82 | 1982-83 |
|---|---|---|
| 1. Basic Levy (53-7-18) | 23.25 Mills | 23.25 Mills |
| 2. Voted Leeway (53-7-24) | 4 Districts<br>3.30 AVG. Levy (Mills) | 15 Districts<br>3.50 AVG. Levy |
| 3. Transportation (53-7-18.1) (4) Not to exceed 1.00 Mill | 26 Districts<br>.60 AVG. Levy | 27 Districts<br>.54 AVG. Levy |
| 4. Recreation (11-2-7) | 24 Districts<br>.66 AVG. Levy | 25 Districts<br>.73 AVG. Levy |
| 5. Tort Liability (63-30-27) Not to exceed .5 Mills | 28 Districts<br>.16 AVG Levy | 29 Districts<br>.16 AVG. Levy |
| 6. Local Retirement (53-28-30) | 1 District<br>(Ogden)<br>.01 Mills | 1 District<br>(Salt Lake)<br>.01 AVG. Levy |
| 7. Other P.L. 874 (53-7-19) | 2 Districts<br>.61 Mills | 2 Districts<br>.65 Mill AVG. |

UTAH SCHOOL DISTRICTS
TAX LEVY CONTROL

| II. CAPITAL OUTLAY & DEBT SERVICE | 1981-82 | 1982-83 |
|---|---|---|
| 8. Debt Service & Capital Outlay (53-7-8.1) Not to exceed 12 Mills | 39 Districts 10.58 AVG. Levy | 39 Districts 10.87 Mills AVG. Levy |
| 9. 10 Per Cent Basic Program (5307023) | 32 Districts 3.57 AVG. Levy | 30 Districts 3.76 AVG. Levy |
| 10. Critical School Building Aid (53-11-30) | 5 Districts 6.50 AVG. Levy | 7 Districts 6.68 AVG. Levy |
| 11. Up to 10 Mills with Election (53-7-12) | None | None |

Appendix 2

## Effect of Redevelopment Act on State Equalization Aid 1981-82

| No. | District | 1981-82 Assessed Valuations | Adjustments For Redevelopment Pre-Final | Adjusted Assessed Valuations | Effect on State Aid: Basic Program | Effect on State Aid: Voted Leeway | Effect on State Aid: Total |
|---|---|---|---|---|---|---|---|
| 01 | Alpine | $ 320,396,786 | $ | $ 320,396,786 | $ | $ | $ |
| 02 | Beaver | 19,012,554 | | 19,012,544 | | | |
| 03 | Box Elder | 154,349,346 | 657,933 | 153,691,413 | 14,991 | - | 14,991 |
| 04 | Cache | 96,149,481 | | 96,149,481 | | | |
| 05 | Carbon | 104,043,426 | | 104,043,426 | | | |
| 06 | Daggett | 13,165,082 | | 13,165,082 | | | |
| 07 | Davis | 418,178,825 | 4,186,702 | 413,992,123 | 95,394 | 8,205 | 103,599 |
| 08 | Duchesne | 166,708,944 | | 166,708,944 | | | |
| 09 | Emery | 219,406,953 | | 219,406,953 | | | |
| 10 | Garfield | 31,384,341 | | 31,384,341 | | | |
| 11 | Grand | 52,437,271 | | 52,437,271 | | | |
| 12 | Granite | 989,472,132 | | 989,472,132 | | | |
| 13 | Iron | 83,942,118 | 55,651 | 83,886,467 | 1,268 | - | 1,268 |
| 14 | Jordan | 614,172,751 | | 614,172,751 | | | |
| 15 | Juab | 22,127,858 | | 22,127,858 | | | |
| 16 | Kane | 22,137,382 | | 22,137,382 | | | |
| 17 | Millard | 53,177,010 | | 53,177,010 | | | |
| 18 | Morgan | 24,347,087 | | 24,347,087 | | | |
| 19 | Nebo | 145,444,924 | | 145,444,924 | | | |
| 20 | No. Sanpete | 25,825,546 | | 25,825,546 | | | |
| 21 | No. Summit | 78,044,025 | | 78,044,025 | | | |
| 22 | Park City | 78,831,896 | 9,780,747 | 69,051,149 | 157,382 | - | 157,382 |
| 23 | Piute | 6,968,214 | | 6,968,214 | | | |
| 24 | Rich | 27,428,208 | | 27,428,208 | | | |
| 25 | San Juan | 145,070,880 | | 145,070,880 | | | |
| 26 | Sevier | 61,893,512 | | 61,893,512 | | | |
| 27 | So. Sanpete | 24,051,436 | | 24,051,436 | | | |
| 28 | So. Summit | 57,747,189 | | 57,747,189 | | | |
| 29 | Tintic | 3,036,402 | | 3,036,402 | | | |
| 30 | Tooele | 85,799,526 | | 85,799,526 | | | |
| 31 | Uintah | 151,856,698 | | 151,856,698 | | | |
| 32 | Wasatch | 43,977,806 | | 43,977,806 | | | |
| 33 | Washington | 94,286,263 | 1,974,062 | 92,312,201 | 44,979 | - | 44,979 |
| 34 | Wayne | 7,288,721 | | 7,288,721 | | | |
| 35 | Weber | 278,529,119 | | 278,529,119 | | | |
| 36 | Salt Lake | 847,060,020 | 32,481,018 | 814,579,002 | 740,080 | - | 740,080 |
| 37 | Ogden | 229,311,548 | 13,319,991 | 215,991,557 | 303,496 | 17,884 | 321,380 |
| 38 | Provo | 169,971,685 | 411,060 | 169,560,625 | 9,366 | 544 | 9,910 |
| 39 | Logan | 71,331,355 | | 71,331,355 | | | |
| 40 | Murray | 115,241,908 | 3,742,682 | 111,499,226 | 82,277 | - | 82,277 |
| | TOTALS | $6,153,606,228 | $ 66,609,846 | $6,086,996,382 | $ 1,449,233 | $26,633 | $1,475,866 |

# ASSESSED VALUATIONS AND SCHOOL LEVIES
1982-83



| | | MAINTENANCE AND OPERATION | | |
|---|---|---|---|---|
| District | Estimated Assessed Valuations | Required Basic State-Supported Program 53-7-18* | Local Voted Leeway Program 53-7-24* | PL 874 53-7-19* |
| Alpine | $330,173,703 | 23.25 | | |
| Beaver | 20,468,554 | 23.25 | 2.60 | |
| Box Elder | 171,219,958 | 23.25 | | |
| Cache | 101,380,547 | 23.25 | | |
| Carbon | 116,365,391 | 23.25 | 1.98 | |
| Daggett | 14,487,525 | 23.25 | | |
| Davis | 440,570,446 | 23.25 | 2.00 | |
| Duchesne | 204,350,819 | 22.34 | | |
| Emery | 232,813,271 | 25.06** | 2.00 | |
| Garfield | 41,279,501 | 21.18 | | |
| Grand | 62,411,970 | 23.25 | | .23 |
| Granite | 1,013,203,603 | 23.25 | 7.00 | |
| Iron | 84,473,857 | 23.25 | | |
| Jordan | 636,596,771 | 23.25 | 5.00 | |
| Juab | 30,974,555 | 23.25 | | |
| Kane | 23,142,276 | 20.74 | | |
| Millard | 54,315,162 | 23.25 | | |
| Morgan | 24,612,508 | 20.45 | | |
| Nebo | 151,719,421 | 23.25 | | |
| No. Sanpete | 26,688,051 | 23.25 | | |
| No. Summit | 77,597,927 | 23.25 | | |
| Park City | 92,551,018 | 19.84 | .88 | |
| Piute | 6,787,301 | 23.25 | | |
| Rich | 25,910,741 | 19.64 | | |
| San Juan | 213,375,509 | 23.74*** | | |
| Sevier | 68,973,550 | 23.25 | | |
| So. Sanpete | 25,485,491 | 23.25 | | |
| So. Summit | 95,060,724 | 22.05 | | |
| Tintic | 3,242,466 | 23.25 | 5.87 | |
| Tooele | 92,137,943 | 23.25 | | |
| Uintah | 260,428,101 | 17.67 | | |
| Wasatch | 45,042,714 | 18.17 | 1.39 | |
| Washington | 103,481,202 | 23.25 | | |
| Wayne | 6,986,551 | 21.54 | | |
| Weber | 287,654,940 | 23.25 | 2.00 | |
| Salt Lake | 907,404,580 | 23.25 | 9.00 | |
| Ogden | 240,906,766 | 23.25 | 1.43 | 1.06 |
| Provo | 175,058,926 | 23.25 | 1.39 | |
| Logan | 73,514,337 | 23.25 | 3.00 | |
| Murray | 119,793,291 | 23.25 | 6.93 | |
| TOTAL | $6,702,642,467 | | | |
| Average Levies | | 22.59 | 3.50 | .65 |

*Section of law that authorizes the levy.
Source of Data: Utah State Tax Commission.
NOTE: Assessed valuations will require reductions for State adjustments and redevelopment.
**Includes 1.81 mills, 59-9-2. ***Includes .49 mills, 59-9-2.

ASSESSED VALUATIONS AND SCHOOL LEVIES
1982-83

| | MAINTENANCE AND OPERATION | | | | |
|---|---|---|---|---|---|
| District | Pupil Transportation 53-7-18.1* | Recreation Levy 11-2-7* | Utah Government Immunity 63-30-27* | Local Teachers Retirement 53-28-30* | Total Maintenance and Operation |
| Alpine | .75 | .45 | .05 | | 24.50 |
| Beaver | .50 | | | | 26.35 |
| Box Elder | .28 | .91 | | | 24.44 |
| Cache | .40 | | .09 | | 23.74 |
| Carbon | .49 | .49 | .15 | | 26.36 |
| Daggett | | 1.00 | | | 24.25 |
| Davis | | | .16 | | 25.41 |
| Duchesne | .44 | .24 | .10 | | 23.12 |
| Emery | | | .10 | | 27.16 |
| Garfield | .44 | | | | 21.62 |
| Grand | .10 | .29 | .15 | | 24.02 |
| Granite | .35 | 1.15 | .21 | | 31.96 |
| Iron | 1.00 | 1.14 | .25 | | 25.64 |
| Jordan | | .40 | .15 | | 28.80 |
| Juab | .35 | .32 | | | 23.92 |
| Kane | .80 | | .15 | | 21.69 |
| Millard | | | .19 | | 23.44 |
| Morgan | .86 | .64 | | | 21.95 |
| Nebo | .80 | 1.00 | .30 | | 25.35 |
| No. Sanpete | | | .30 | | 23.55 |
| No. Summit | .49 | .26 | .08 | | 24.08 |
| Park City | 1.00 | 1.02 | .04 | | 22.78 |
| Piute | | | .30 | | 23.55 |
| Rich | .74 | .74 | .10 | | 21.22 |
| San Juan | .67 | | .06 | | 24.47 |
| Sevier | | | | | 23.25 |
| So. Sanpete | .50 | | .05 | | 23.80 |
| So. Summit | .75 | .80 | .50 | | 24.10 |
| Tintic | | 1.08 | | | 30.20 |
| Tooele | 1.00 | 1.01 | .26 | | 25.52 |
| Uintah | .24 | .48 | .05 | | 18.44 |
| Wasatch | | .52 | .11 | | 20.19 |
| Washington | .17 | | .17 | | 23.59 |
| Wayne | | | | | 21.54 |
| Weber | | | | | 25.25 |
| Salt Lake | | .76 | .05 | .01 | 33.07 |
| Ogden | .23 | .35 | .11 | | 26.43 |
| Provo | .78 | 1.12 | | | 26.54 |
| Logan | .25 | .87 | .12 | | 27.49 |
| Murray | .22 | 1.15 | .17 | | 31.72 |
| TOTALS | .54 | .73 | .16 | .01 | 24.86 |

*Section of State Law that authorizes the levy.
Source of Data: Utah State Tax Commission.

SCHOOL FINANCE UNIT

ASSESSED VALUATIONS AND SCHOOL LEVIES
1982-83

Appendix 3 (Cont.)

| | CAPITAL OUTLAY AND DEBT SERVICE | | | | |
|---|---|---|---|---|---|
| District | Capital Outlay & Debt Service 53-7-8.1* | 10% Additional Basic Program 53-7-23* | Critical Building Aid** | Total Capital Outlay & Debt Service | Total Local School District Levy |
| Alpine | 12.00 | 6.00 | | 18.00 | 42.50 |
| Beaver | 12.00 | 4.00 | | 16.00 | 42.35 |
| Box Elder | 9.71 | 4.38 | | 14.09 | 38.53 |
| Cache | 12.00 | 1.50 | | 13.50 | 37.24 |
| Carbon | 11.86 | 5.44 | | 17.30 | 43.66 |
| Daggett | 11.00 | | | 11.00 | 35.25 |
| Davis | 12.00 | | 5.93 | 17.93 | 43.34 |
| Duchesne | 10.41 | 1.12 | | 11.53 | 34.65 |
| Emery | 12.00 | 1.50 | | 13.50 | 40.66 |
| Garfield | 9.41 | | | 9.41 | 31.03 |
| Grand | 8.44 | 2.06 | | 10.50 | 34.52 |
| Granite | 12.00 | 1.29 | | 13.29 | 45.25 |
| Iron | 12.00 | 7.10 | 1.90 | 21.00 | 46.64 |
| Jordan | 10.00 | 7.42 | | 17.42 | 46.22 |
| Juab | 12.00 | 6.00 | | 18.00 | 41.92 |
| Kane | 12.00 | 2.00 | 4.00 | 18.00 | 39.69 |
| Millard | 12.00 | 4.22 | | 16.22 | 39.66 |
| Morgan | 11.79 | 4.21 | | 16.00 | 37.95 |
| Nebo | 12.00 | 6.00 | | 18.00 | 43.35 |
| No. Sanpete | 12.00 | | 6.00 | 18.00 | 41.55 |
| No. Summit | 9.70 | 1.62 | | 11.32 | 35.40 |
| Park City | 12.00 | 2.36 | 8.15 | 22.51 | 45.29 |
| Piute | 11.93 | | | 11.93 | 35.48 |
| Rich | 10.00 | 2.00 | | 12.00 | 33.22 |
| San Juan | 10.13 | 1.70 | | 11.83 | 36.30 |
| Sevier | 12.00 | 5.33 | | 17.33 | 40.58 |
| So. Sanpete | 12.00 | 6.50 | | 18.50 | 42.30 |
| So. Summit | 7.29 | | | 7.29 | 31.39 |
| Tintic | 12.00 | | 5.98 | 17.98 | 48.18 |
| Tooele | 12.00 | 1.52 | | 13.52 | 39.04 |
| Uintah | 5.82 | | | 8.99 | 27.43+ |
| Wasatch | 11.31 | 2.75 | | 14.06 | 34.25 |
| Washington | | | 14.77 | 14.77 | 38.36 |
| Wayne | 10.91 | | | 10.91 | 32.45 |
| Weber | 11.08 | 2.42 | | 13.50 | 38.75 |
| Salt Lake | 5.61 | 2.00 | | 7.61 | 40.68 |
| Ogden | 9.30 | 3.61 | | 12.91 | 39.34 |
| Provo | 12.00 | 9.02 | | 21.02 | 47.56 |
| Logan | 11.27 | 4.73 | | 16.00 | 43.49 |
| Murray | 7.82 | 3.02 | | 10.84 | 42.56 |
| TOTALS | 10.79 | 3.74 | 6.68 | 14.59 | 39.45 |

*Section of State Law that authorizes the levy.
Source of Data: Utah State Tax Commission

**53-11-51, 57

+ Tentative, Uintah

# OPTIONAL CATEGORICAL PROGRAMS

## FY 82

## EXPENDITURES

| No. | District | Inst. Media Centers | Year, Day, Summer | Compensatory | Elem. Guidance | Community Education | Career Education | Educational Field Trips |
|---|---|---|---|---|---|---|---|---|
| 01 | Alpine | $ 152,914 | $ 123,555 | $ - | $ 59,810 | $ 29,788 | $ 9,070 | $ - |
| 02 | Beaver | 4,788 | 2,691 | - | - | 6,389 | 3,503 | 529 |
| 03 | Box Elder | - | 11,055 | - | 191 | - | - | - |
| 04 | Cache | 138,346 | - | - | - | - | - | - |
| 05 | Carbon | 33,125 | 9,123 | - | - | - | 2,788 | 26,302 |
| 06 | Daggett | 6,585 | - | - | - | 1,214 | - | - |
| 07 | Davis | 53,083 | 75,927 | 50,119 | 70,034 | 67,143 | 26,003 | 47,118 |
| 08 | Duchesne | 8,392 | 866 | - | - | 3,000 | 794 | 1,683 |
| 09 | Emery | 124,882 | 6,531 | - | - | - | - | 4,045 |
| 10 | Garfield | 6,289 | 2,577 | 2,391 | 2,376 | 2,279 | 883 | 1,596 |
| 11 | Grand | 4,491 | 3,269 | (47) | 2,969 | 2,846 | 1,102 | 2,073 |
| 12 | Granite | 306,449 | - | 200,517 | 506,088 | - | - | - |
| 13 | Iron | 54,858 | - | - | - | 9,740 | - | - |
| 14 | Jordan | - | 61,525 | - | 171,755 | 31,689 | 18,404 | 58,381 |
| 15 | Juab | - | - | - | - | - | 925 | 1,596 |
| 16 | Kane | 4,228 | 12,013 | - | - | - | 819 | 1,481 |
| 17 | Millard | 18,199 | 5,349 | - | - | 2,032 | - | 9,335 |
| 18 | Morgan | - | 3,203 | - | - | - | - | - |
| 19 | Nebo | 38,652 | 34,209 | - | 34,519 | 35,500 | 7,148 | - |
| 20 | No. Sanpete | 4,834 | 604 | - | 1,015 | 1,721 | 2,760 | 2,701 |
| 21 | No. Summit | 16,535 | 1,789 | - | - | - | - | - |
| 22 | Park City | 17,754 | 3,240 | - | - | - | - | 1,162 |
| 23 | Piute | 2,836 | 1,067 | 1,741 | 985 | 944 | 365 | 434 |
| 24 | Rich | 13,517 | - | - | - | - | - | 874 |
| 25 | San Juan | 214,531 | 8,895 | 10,223 | 6,500 | - | - | 3,580 |
| 26 | Sevier | 21,900 | 1,471 | - | - | - | - | 5,015 |
| 27 | So. Sanpete | 46,210 | - | - | - | 647 | 13,976 | 3,951 |
| 28 | So. Summit | 3,009 | 2,006 | - | - | 5,015 | - | - |
| 29 | Tintic | 3,026 | 2,135 | - | 2,064 | 1,855 | 101 | 519 |
| 30 | Tooele | 22,556 | 11,062 | 103,567 | 19,120 | 3,066 | - | - |
| 31 | Uintah | - | - | 7,875 | - | - | 401 | - |
| 32 | Wasatch | 80,197 | 1,200 | - | - | 25,319 | - | - |
| 33 | Washington | 51,116 | - | - | - | - | 2,303 | 13,939 |
| 34 | Wayne | 29,957 | - | - | - | - | - | - |
| 35 | Weber | 60,149 | 39,173 | - | 56,474 | 21,904 | - | 30,464 |
| 36 | Salt Lake | 58,197 | 98,102 | 400,423 | - | - | 12,678 | 29,688 |
| 37 | Ogden | 52,623 | 38,287 | 75,638 | 19,358 | 41,991 | - | - |
| 38 | Provo | 28,073 | 36,780 | - | 53,043 | 20,443 | - | - |
| 39 | Logan | 8,273 | - | - | - | 6,487 | 13,645 | 2,210 |
| 40 | Murray | 49,759 | - | - | - | - | - | - |
| | TOTALS | $1,740,333 | $ 597,704 | $ 852,447 | $1,006,301 | $ 321,012 | $ 117,668 | $ 248,676 |
| | Appropriations | 552,653 | 658,971 | 774,316 | 607,818 | 582,743 | 225,675 | 408,221 |

## OPTIONAL CATEGORICAL PROGRAMS
## EXPENDITURES

| No. | District | Textbook & Lab Fees | Elem. Music | Gifted & Talented | Responsible Parenthood | Bilingual | Class Size Reduct. | Special Needs |
|---|---|---|---|---|---|---|---|---|
| 01 | Alpine | $ 161,543 | $ - | $ 31,469 | $ - | $ 5,873 | $ 298,092 | $ 184,522 |
| 02 | Beaver | 6,479 | 5,613 | - | - | - | 11,105 | 10,034 |
| 03 | Box Elder | - | - | - | - | - | 215,494 | 81,383 |
| 04 | Cache | 175,787 | - | - | - | - | - | - |
| 05 | Carbon | 48,855 | 9,927 | - | - | 12,982 | 55,714 | 80,058 |
| 06 | Daggett | 1,468 | - | - | - | - | 7,826 | 2,153 |
| 07 | Davis | 231,543 | 44,408 | 44,346 | 23,087 | 50,577 | 383,412 | 255,774 |
| 08 | Duchesne | 7,931 | 4,923 | 1,775 | - | 839 | 88,834 | 30,795 |
| 09 | Emery | 18,596 | 3,959 | - | - | - | 36,560 | 26,601 |
| 10 | Garfield | 5,135 | 1,021 | 1,522 | 792 | - | 8,577 | 12,960 |
| 11 | Grand | 10,182 | 1,976 | 1,930 | 1,005 | - | 17,493 | 18,159 |
| 12 | Granite | 260,449 | - | - | - | - | 794,594 | 168,034 |
| 13 | Iron | 57,002 | 10,585 | - | 6,726 | - | 31,998 | 949 |
| 14 | Jordan | 286,886 | 47,438 | 69,760 | 4,001 | 81,503 | 519,488 | 502,299 |
| 15 | Juab | 7,410 | 6,980 | - | - | - | 19,263 | 18,833 |
| 16 | Kane | 5,898 | - | - | - | - | 9,731 | 13,466 |
| 17 | Millard | 49,042 | - | 440 | - | - | 30,865 | - |
| 18 | Morgan | 8,776 | 17,634 | - | - | 390 | - | 27,979 |
| 19 | Nebo | 54,971 | 17,730 | 4,300 | 3,600 | - | 180,000 | 96,710 |
| 20 | No. Sanpete | 10,095 | 22,583 | - | 1,102 | 42 | 21,341 | 7,578 |
| 21 | No. Summit | - | - | - | - | - | 7,449 | 5,965 |
| 22 | Park City | 22,582 | - | - | - | - | 8,302 | - |
| 23 | Piute | 2,135 | 319 | 630 | 328 | 138 | 2,749 | 9,915 |
| 24 | Rich | - | - | - | - | - | 5,856 | 10,664 |
| 25 | San Juan | 80,836 | 3,370 | 7,035 | - | 38,115 | - | - |
| 26 | Sevier | 48,493 | - | - | - | - | 79,591 | - |
| 27 | So. Sanpete | 39,027 | 19,006 | - | - | 639 | 23,455 | - |
| 28 | So. Summit | 4,085 | - | - | - | - | 8,500 | 15,901 |
| 29 | Tintic | 3,725 | 2,989 | - | - | - | - | 14,229 |
| 30 | Tooele | 189 | 4,824 | - | 586 | 19,586 | 30,378 | 20,729 |
| 31 | Uintah | 80,296 | 13,359 | 1,021 | - | - | 94,318 | 7,585 |
| 32 | Wasatch | 41,005 | - | - | - | - | 23,393 | 22,115 |
| 33 | Washington | 83,703 | 29,132 | - | - | - | 67,019 | 41,466 |
| 34 | Wayne | - | - | - | - | - | - | - |
| 35 | Weber | 180,719 | 24,840 | 14,437 | - | - | 192,589 | 172,938 |
| 36 | Salt Lake | 138,296 | - | 25,891 | 27,567 | 78,320 | 226,429 | - |
| 37 | Ogden | 16,760 | 17,109 | 8,521 | - | 17,268 | 101,056 | 132,276 |
| 38 | Provo | 60,577 | 9,916 | 11,187 | - | - | 100,000 | 104,472 |
| 39 | Logan | 22,828 | 5,121 | 5,318 | - | 3,445 | 40,849 | 28,973 |
| 40 | Murray | 26,962 | 1,986 | - | 14,812 | 3,445 | 60,979 | 37,377 |
| | TOTALS | $2,260,266 | $326,748 | $229,582 | $ 83,606 | 313,162 | $3,803,299 | $2,162,892 |
| Appropriations | | 2,006,000 | 388,161 | 389,164 | 202,606 | 340,017 | 3,438,284 | 2,426,257 |

Appendix 4 (Cont.)

## TOTAL OPTIONAL CATEGORICAL PROGRAMS

## EXPENDITURES

| No. | District | Total |
|---|---|---|
| 01 | Alpine | $1,056,636 |
| 02 | Beaver | 51,131 |
| 03 | Box Elder | 308,123 |
| 04 | Cache | 314,133 |
| 05 | Carbon | 278,874 |
| 06 | Daggett | 19,246 |
| 07 | Davis | 1,422,574 |
| 08 | Duchesne | 149,832 |
| 09 | Emery | 221,174 |
| 10 | Garfield | 48,398 |
| 11 | Grand | 67,448 |
| 12 | Granite | 2,236,131 |
| 13 | Iron | 171,858 |
| 14 | Jordan | 1,853,129 |
| 15 | Juab | 55,007 |
| 16 | Kane | 47,636 |
| 17 | Millard | 115,262 |
| 18 | Morgan | 57,982 |
| 19 | Nebo | 507,339 |
| 20 | No. Sanpete | 76,376 |
| 21 | No. Summit | 31,738 |
| 22 | Park City | 53,040 |
| 23 | Piute | 24,586 |
| 24 | Rich | 30,911 |
| 25 | San Juan | 373,085 |
| 26 | Sevier | 156,470 |
| 27 | So. Sanpete | 146,911 |
| 28 | So. Summit | 38,516 |
| 29 | Tintic | 30,643 |
| 30 | Tooele | 235,663 |
| 31 | Uintah | 204,855 |
| 32 | Wasatch | 193,229 |
| 33 | Washington | 288,678 |
| 34 | Wayne | 29,957 |
| 35 | Weber | 793,687 |
| 36 | Salt Lake | 1,095,591 |
| 37 | Ogden | 520,887 |
| 38 | Provo | 424,491 |
| 39 | Logan | 137,149 |
| 40 | Murray | 195,320 |
| | TOTALS | $14,063,696 |
| | Appropriations | 13,000,886 |

BASIC PROGRAM: LOCAL AND STATE FUNDS

1981-82 SCHOOL YEAR

| | DISTRICT | SPECIAL PURPOSE OPTIONAL PROGRAMS | | | | |
|---|---|---|---|---|---|---|
| | | COL. 1 INSTRUCTION MEDIA | COL. 2 EXTENDED YR. DAY SUM | COL. 3 COMPENSATRY EDUCATION | COL. 4 ELEMENTARY GUIDANCE | COL. 5 COMMUNITY EDUCATION |
| 1 | ALPINE | $ 36,097 | 52,164 | 53,288 | 48,115 | 46,130 |
| 2 | BEAVER | 4,788 | 2,523 | 1,726 | 2,328 | 2,232 |
| 3 | BOX ELDER | 16,954 | 15,999 | 16,011 | 14,758 | 14,149 |
| 4 | CACHE | 13,055 | 16,361 | 10,784 | 15,092 | 14,469 |
| 5 | CARBON | 9,938 | 9,489 | 9,691 | 8,752 | 8,391 |
| 6 | DAGGETT | 3,183 | 586 | 317 | 523 | 502 |
| 7 | DAVIS | 52,675 | 75,089 | 47,651 | 69,261 | 66,404 |
| 8 | DUCHESNE | 9,517 | 8,118 | 7,379 | 7,488 | 7,180 |
| 9 | EMERY | 8,531 | 6,543 | 5,099 | 6,036 | 5,786 |
| 10 | GARFIELD | 6,316 | 2,602 | 2,391 | 2,401 | 2,302 |
| 11 | GRAND | 4,515 | 3,268 | 2,454 | 3,015 | 2,891 |
| 12 | GRANITE | 76,401 | 113,054 | 128,937 | 104,257 | 99,956 |
| 13 | IRON | 8,602 | 8,408 | 10,357 | 7,756 | 7,436 |
| 14 | JORDAN | 56,123 | 92,829 | 71,848 | 85,623 | 82,092 |
| 15 | JUAB | 3,839 | 2,702 | 3,452 | 2,493 | 2,389 |
| 16 | KANE | 4,233 | 2,353 | 2,011 | 2,170 | 2,080 |
| 17 | MILLARD | 5,596 | 5,153 | 8,615 | 4,753 | 4,557 |
| 18 | MORGAN | 3,804 | 2,879 | 966 | 2,656 | 2,547 |
| 19 | NEBO | 23,028 | 24,335 | 27,839 | 22,447 | 21,520 |
| 20 | NO SANPETE | 6,115 | 3,578 | 5,258 | 3,301 | 3,165 |
| 21 | NO SUMMIT | 2,991 | 1,574 | 475 | 1,452 | 1,393 |
| 22 | PARK CITY | 3,632 | 2,030 | 618 | 1,872 | 1,794 |
| 23 | PIUTE | 2,835 | 1,067 | 1,742 | 985 | 944 |
| 24 | RICH | 3,432 | 1,377 | 570 | 1,271 | 1,218 |
| 25 | SAN JUAN | 7,990 | 6,418 | 31,039 | 5,920 | 5,676 |
| 26 | SEVIER | 7,906 | 7,776 | 12,795 | 7,173 | 6,877 |
| 27 | SO SANPETE | 5,804 | 4,197 | 6,271 | 3,872 | 3,712 |
| 28 | SO SUMMIT | 3,584 | 1,871 | 1,235 | 1,726 | 1,655 |
| 29 | TINTIC | 2,768 | 850 | 1,584 | 784 | 752 |
| 30 | TOOELE | 12,225 | 13,666 | 14,411 | 12,606 | 12,086 |
| 31 | UINTAH | 9,237 | 10,471 | 9,549 | 9,658 | 9,260 |
| 32 | WASATCH | 5,302 | 4,197 | 3,991 | 3,872 | 3,712 |
| 33 | WASHINGTON | 11,101 | 13,271 | 12,795 | 12,242 | 11,736 |
| 34 | WAYNE | 3,913 | 1,310 | 1,283 | 1,210 | 1,160 |
| 35 | WEBER | 30,783 | 39,768 | 29,518 | 36,682 | 35,168 |
| 36 | SALT LAKE | 33,949 | 43,545 | 117,392 | 40,164 | 38,507 |
| 37 | OGDEN | 18,986 | 20,974 | 63,977 | 19,347 | 18,549 |
| 38 | PROVO | 14,971 | 19,333 | 28,980 | 17,833 | 17,098 |
| 39 | LOGAN | 8,272 | 7,333 | 9,961 | 6,765 | 6,486 |
| 40 | MURRAY | 9,572 | 9,930 | 10,056 | 9,159 | 8,782 |
| 41 | UNALLOC | - | - | - | - | - |
| 42 | INSTITUTN | - | - | - | - | - |
| | TOTAL | $ 552,653 | 658,971 | 774,316 | 607,818 | 582,7431 |

03/15/82 SENATE BILL 308 WPU: $ 1003.00

STATE ALLOCATIONS

1981-82 School Year

Special Purpose Optional Programs

Appendix 5 (Cont.)

| No. | District | Col. 6 Career Ed. | Col. 7 Educational Field Trips | Col. 8 Elementary Music | Col. 9 Textbooks | Col. 10 Gifted and Talented |
|---|---|---|---|---|---|---|
| 01 | Alpine | $ 17,864 | $ 33,027 | $ 32,752 | $ 162,291 | $ 30,806 |
| 02 | Beaver | 865 | 1,318 | 1,271 | 6,478 | 1,491 |
| 03 | Box Elder | 5,479 | 9,890 | 9,130 | 48,597 | 9,449 |
| 04 | Cache | 5,604 | 10,338 | 10,038 | 50,799 | 9,663 |
| 05 | Carbon | 3,250 | 5,731 | 5,589 | 28,163 | 5,604 |
| 06 | Daggett | 195 | 219 | 212 | 1,073 | 335 |
| 07 | Davis | 25,716 | 47,228 | 44,085 | 232,080 | 44,346 |
| 08 | Duchesne | 2,780 | 4,687 | 4,289 | 23,030 | 4,794 |
| 09 | Emery | 2,241 | 3,837 | 3,944 | 18,854 | 3,865 |
| 10 | Garfield | 892 | 1,053 | 996 | 5,177 | 1,538 |
| 11 | Grand | 1,119 | 2,052 | 1,989 | 10,083 | 1,930 |
| 12 | Granite | 38,707 | 71,107 | 66,539 | 349,436 | 66,753 |
| 13 | Iron | 2,880 | 5,094 | 4,896 | 25,032 | 4,966 |
| 14 | Jordan | 31,791 | 58,381 | 57,530 | 286,882 | 54,822 |
| 15 | Juab | 925 | 1,478 | 1,465 | 7,265 | 1,596 |
| 16 | Kane | 805 | 1,194 | 1,090 | 5,867 | 1,389 |
| 17 | Millard | 1,765 | 3,021 | 2,862 | 14,847 | 3,043 |
| 18 | Morgan | 986 | 1,802 | 1,557 | 8,858 | 1,701 |
| 19 | Nebo | 8,334 | 15,336 | 14,877 | 75,359 | 14,372 |
| 20 | No. Sanpete | 1,226 | 2,049 | 2,113 | 10,067 | 2,113 |
| 21 | No. Summit | 540 | 860 | 830 | 4,226 | 930 |
| 22 | Park City | 695 | 1,162 | 1,072 | 5,707 | 1,199 |
| 23 | Piute | 365 | 434 | 319 | 2,135 | 630 |
| 24 | Rich | 471 | 625 | 649 | 3,071 | 813 |
| 25 | San Juan | 2,199 | 3,597 | 3,354 | 17,672 | 3,790 |
| 26 | Sevier | 2,663 | 4,678 | 4,338 | 22,988 | 4,592 |
| 27 | So. Sanpete | 1,437 | 2,387 | 2,261 | 11,730 | 2,479 |
| 28 | So. Summit | 641 | 913 | 820 | 4,482 | 1,105 |
| 29 | Tintic | 291 | 299 | 258 | 1,469 | 502 |
| 30 | Tooele | 4,680 | 8,161 | 7,637 | 40,105 | 8,071 |
| 31 | Uintah | 3,586 | 6,537 | 6,919 | 32,120 | 6,184 |
| 32 | Wasatch | 1,437 | 2,658 | 2,606 | 13,061 | 2,479 |
| 33 | Washington | 4,546 | 7,987 | 7,707 | 39,250 | 7,837 |
| 34 | Wayne | 449 | 573 | 538 | 2,814 | 774 |
| 35 | Weber | 13,620 | 24,804 | 22,735 | 121,888 | 23,486 |
| 36 | Salt Lake | 14,913 | 27,464 | 25,669 | 134,960 | 25,716 |
| 37 | Ogden | 7,184 | 13,167 | 12,095 | 64,706 | 12,387 |
| 38 | Provo | 6,621 | 12,202 | 11,284 | 59,960 | 11,418 |
| 39 | Logan | 2,512 | 4,646 | 4,481 | 22,828 | 4,331 |
| 40 | Murray | 3,401 | 6,225 | 5,365 | 30,590 | 5,865 |
| | Unallocated | - | - | - | - | - |
| | Institution | - | - | - | - | - |
| | TOTALS | $ 225,675 | $ 408,221 | $ 388,161 | $ 2,006,000 | $ 389,164 |

3/15/82 Senate Bill 308 WPU: $1,003.00

STATE ALLOCATIONS
1981-82 School Year

Appendix 5 (Cont.)

Special Purpose Optional Programs

| No. | District | Col. 11 Responsible Parenthood | Col. 12 Bilingual Education | Col. 13 Class Load Reduction | Col. 14 Special Needs | Col. 15 Total Optional Programs |
|---|---|---|---|---|---|---|
| 01 | Alpine | $ 16,038 | $ 15,516 | $ 298,092 | $ 166,867 | $ 1,009,049 |
| 02 | Beaver | 776 | 69 | 11,105 | 14,159 | 51,130 |
| 03 | Box Elder | 4,919 | 3,818 | 80,104 | 58,139 | 307,398 |
| 04 | Cache | 5,031 | 1,701 | 89,669 | 54,822 | 307,428 |
| 05 | Carbon | 2,918 | 7,186 | 50,497 | 37,480 | 192,679 |
| 06 | Daggett | 175 | - | 1,897 | 8,522 | 17,717 |
| 07 | Davis | 23,087 | 50,577 | 383,226 | 255,774 | 1,417,200 |
| 08 | Duchesne | 2,497 | 5,311 | 38,869 | 30,597 | 156,536 |
| 09 | Emery | 2,012 | - | 36,560 | 26,578 | 129,887 |
| 10 | Garfield | 800 | - | 8,577 | 12,954 | 48,000 |
| 11 | Grand | 1,005 | - | 17,483 | 18,159 | 69,965 |
| 12 | Granite | 34,750 | 58,179 | 590,959 | 396,007 | 2,195,019 |
| 13 | Iron | 2,585 | 1,354 | 43,021 | 33,053 | 165,440 |
| 14 | Jordan | 28,541 | 24,612 | 511,930 | 293,018 | 1,736,023 |
| 15 | Juab | 831 | - | 12,837 | 15,314 | 56,586 |
| 16 | Kane | 723 | - | 9,731 | 13,458 | 47,105 |
| 17 | Millard | 1,585 | 1,528 | 26,087 | 22,822 | 106,235 |
| 18 | Morgan | 886 | 382 | 12,975 | 15,612 | 57,701 |
| 19 | Nebo | 7,482 | 3,333 | 132,965 | 88,702 | 479,932 |
| 20 | No. Sanpete | 1,100 | 694 | 18,583 | 17,978 | 77,340 |
| 21 | No. Summit | 485 | 69 | 7,449 | 11,591 | 34,865 |
| 22 | Park City | 624 | 209 | 8,302 | 12,645 | 41,560 |
| 23 | Piute | 328 | 138 | 2,749 | 9,915 | 24,588 |
| 24 | Rich | 423 | - | 5,856 | 10,660 | 30,436 |
| 25 | San Juan | 1,973 | 38,115 | 29,743 | 25,042 | 182,528 |
| 26 | Sevier | 2,390 | - | 38,320 | 32,811 | 155,307 |
| 27 | So. Sanpete | 1,291 | 487 | 20,232 | 19,897 | 86,056 |
| 28 | So. Summit | 576 | - | 7,010 | 12,301 | 37,919 |
| 29 | Tintic | 261 | - | 2,172 | 9,350 | 21,340 |
| 30 | Tooele | 4,202 | 19,508 | 65,864 | 52,011 | 275,234 |
| 31 | Uintah | 3,220 | 1,597 | 63,775 | 41,480 | 213,591 |
| 32 | Wasatch | 1,291 | - | 23,393 | 21,253 | 89,253 |
| 33 | Washington | 4,080 | - | 67,019 | 41,446 | 241,018 |
| 34 | Wayne | 403 | - | 4,921 | 10,609 | 29,958 |
| 35 | Weber | 12,228 | 4,582 | 192,589 | 137,429 | 725,280 |
| 36 | Salt Lake | 13,388 | 50,057 | 226,318 | 165,187 | 957,229 |
| 37 | Ogden | 6,449 | 32,735 | 105,998 | 88,795 | 485,350 |
| 38 | Provo | 5,945 | 11,386 | 102,727 | 76,344 | 396,104 |
| 39 | Logan | 2,255 | 5,520 | 40,849 | 28,973 | 155,213 |
| 40 | Murray | 3,053 | 1,354 | 47,831 | 38,503 | 189,687 |
| | Unallocated | - | - | - | - | - |
| | Institution | - | - | - | - | - |
| | TOTALS | $ 202,606 | $ 340,017 | $ 3,438,284 | $ 2,426,257 | $ 13,000,886 |

3/15/82 S.B. 308 WPU: $1,003.00

Special Purpose Optional Program Allocations may be expended in any one or combination of 14 programs.

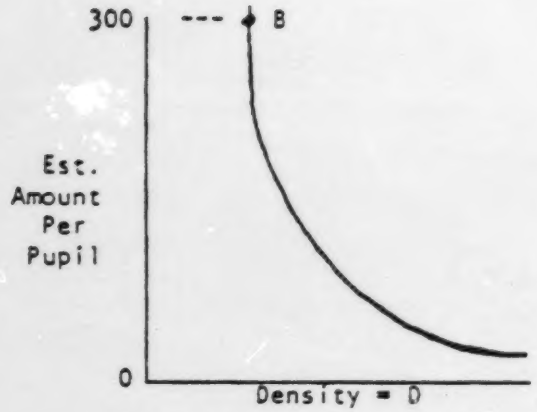
## TRANSPORTATION - TO AND FROM SCHOOL

### FORMULA

a.

I. Formula for "A" Money

$$\text{Amount Generated Per Pupil } (A_1) = \left[ \frac{\text{Est. Amount Per Pupil } (B)}{\text{Density } (D) + K} + C \right] + \frac{E}{\text{Eligible Students}}$$




B = State Constant Determined by Computer PGM.

K = State Constant Determined by Computer Program. Based on State Annual Appropriation.

C = State Constant Determined by Computer Each Year. Amount Per Pupil.

E = Annual Base Per District.

D = Density for District = $\frac{\text{Eligible Students}}{\text{Bus Route Miles From T-61 (Approved)}}$

EXAMPLE 1982-83

$$A_1 = \left[ \frac{\$440}{D + .30} + \$54 \right] + \frac{\$8700}{\text{Eligible Students}}$$

Use district density (D) and eligible students in formula and compute for district.

Then District "A" money is the lesser of the two following computations

COMPUTATION I = $A_1$ X eligible students
COMPUTATION II = Total Approved Costs ($T_C$)*

$$^*T_c = \frac{\text{Total Annual Operation Cost for Buses}}{\text{Total Miles/Year}} \times \text{Approved Miles For Year}$$

II. "B" Money (Based on State Standards & Guidelines)

Total the following: (New hand book II Account Numbers)

1. 513 + 514 + 516 Account Commercial & Parent (Student allowance)
2. 515 Account Subsistence
3. Handicapped = Handicapped Miles X $\frac{\text{Cost}}{\text{Mile}}$

Then "A" + "B" = Total District Amount for To & From School

EXAMPLE OF DISTRICT "X" COMPUTATION
FOR TO AND FROM SCHOOL AMOUNT
FOR TRANSPORTATION

Appendix 6 (Cont.)

Basic District Data

Eligible Students = 2,210
Bus Route Miles = 464
Density = 4.763
Approved Costs = $325,015

I. "A" Money

$$A_1 = \left[\frac{\$440}{4.763 + .30}\right] + \left[\$54\right] + \frac{\$8,700}{2,210}$$

$$= \left[\$86.90\right] + \left[\$54\right] + \$3.94$$

$$= \$140.90 + \$3.94$$

$$= \$144.84$$

| | | | | |
|---|---|---|---|---|
| Formula Computation I | = $144.84 | X 2,210 | = | $320,096 |
| Approved Costs II | = $325,015 | | | |

"A" Money = $320,096 (Lesser of the two computations above)

II. "B" Money = $59,442

Composed of commercial, student allowance, subsistence, and handicapped bus mileages.

III. Total District for To and From School

A = $320,096
B = $59,442
$379,538

IV. All amounts are subject to uniform reductions based on the State legislative appropriation.

SCHOOL FINANCE UNIT

12/1/82

## EDUCATIONAL SUPPLIES
### Expenses
### 1981-82

| No. | District | Textbooks | Library Books | Other Educ. Supplies | Total |
|---|---|---|---|---|---|
| 01 | Alpine | 366,387 | 93,278 | 684,693 | 1,144,358 |
| 02 | Beaver | 10,971 | 4,661 | 50,736 | 66,368 |
| 03 | Box Elder | 100,916 | 19,412 | 242,847 | 363,175 |
| 04 | Cache | 173,679 | 35,540 | 261,748 | 470,967 |
| 05 | Carbon | 54,797 | 23,129 | 236,948 | 314,874 |
| 06 | Daggett | 7,053 | 2,967 | 7,688 | 17,708 |
| 07 | Davis | 562,941 | 79,838 | 1,397,266 | 2,040,045 |
| 08 | Duchesne | 60,313 | 22,722 | 93,921 | 176,956 |
| 09 | Emery | 46,672 | 13,766 | 233,551 | 293,989 |
| 10 | Garfield | 35,828 | 6,341 | 92,089 | 134,258 |
| 11 | Grand | 14,890 | 4,798 | 69,136 | 88,824 |
| 12 | Granite | 805,314 | 432,820 | 1,691,791 | 2,929,925 |
| 13 | Iron | 60,399 | 16,138 | 137,522 | 214,059 |
| 14 | Jordan | 523,996 | 286,590 | 2,128,333 | 2,938,919 |
| 15 | Juab | 21,977 | 2,514 | 48,087 | 72,578 |
| 16 | Kane | 33,944 | 6,156 | 61,592 | 101,692 |
| 17 | Millard | 38,393 | 6,345 | 87,235 | 131,973 |
| 18 | Morgan | 20,348 | 5,556 | 50,395 | 76,299 |
| 19 | Nebo | 101,218 | 45,193 | 468,559 | 614,970 |
| 20 | No. Sanpete | 46,345 | 4,429 | 91,963 | 142,737 |
| 21 | No. Summit | 3,294 | 1,822 | 52,390 | 57,506 |
| 22 | Park City | 22,582 | 16,758 | 28,530 | 67,870 |
| 23 | Piute | 2,250 | 2,971 | 21,479 | 26,700 |
| 24 | Rich | 13,680 | - | 26,944 | 40,624 |
| 25 | San Juan | 80,836 | 17,539 | 186,279 | 284,654 |
| 26 | Sevier | 48,718 | 6,208 | 115,818 | 170,744 |
| 27 | So. Sanpete | 39,027 | 18,778 | 175,405 | 233,210 |
| 28 | So. Summit | 13,860 | 2,874 | 92,114 | 108,848 |
| 29 | Tintic | 4,019 | 3,530 | 25,734 | 33,283 |
| 30 | Tooele | 96,452 | 21,135 | 196,505 | 314,092 |
| 31 | Uintah | 81,729 | 10,155 | 176,335 | 268,219 |
| 32 | Wasatch | 135,906 | 30,000 | 120,391 | 286,297 |
| 33 | Washington | 83,703 | 23,816 | 330,199 | 437,718 |
| 34 | Wayne | 8,427 | 3,588 | 33,111 | 45,126 |
| 35 | Weber | 332,161 | 80,096 | 643,069 | 1,055,326 |
| 36 | Salt Lake | 475,946 | 75,178 | 988,406 | 1,539,530 |
| 37 | Ogden | 216,192 | 47,113 | 342,382 | 605,687 |
| 38 | Provo | 177,607 | 20,537 | 440,827 | 638,971 |
| 39 | Logan | 50,893 | 17,216 | 202,641 | 270,750 |
| 40 | Murray | 72,294 | 17,102 | 150,496 | 239,892 |
| | TOTALS | 5,045,957 | 1,528,609 | 12,485,155 | 19,059,721 |

Appendix 8

# VOTED LEEWAY

## Amount Per Weighted Pupil Unit

1. Comparative Amounts of Revenue from Voted Leeway (State and Local) per Weighted Pupil Unit.

| District | 1978-79 | 1979-80 | 1980-81 | 1981-82 | Estimated 1982-83 |
|---|---|---|---|---|---|
| Beaver | $ 36 | $ 34 | $ 35 | $ 40 | $ 40 |
| Carbon | 35 | 33 | 34 | 34 | 34 |
| Davis | - | - | - | 34 | 34 |
| Emery | - | - | 102 | 105 | 108 |
| Granite | 82 | 103 | 90 | 101 | 102 |
| Jordan | 42 | 47 | 52 | 65 | 66 |
| Park City | 22 | 20 | 38 | 44 | 50 |
| Tintic | 40 | 43 | 43 | 51 | 52 |
| Wasatch | 29 | 30 | 30 | 23 | 22 |
| Weber | - | - | - | - | 34 |
| Salt Lake | 133 | 155 | 162 | 230 | 235 |
| Ogden | 27 | 26 | 25 | 23 | 23 |
| Provo | 19 | 18 | 18 | 23 | 23 |
| Logan | 38 | 39 | 40 | 43 | 43 |
| Murray | 101 | 122 | 137 | 119 | 130 |

2. Many districts receive Federal P.L. 874 impact aid for maintenance and operation of schools. If these Federal funds were discontinued or equalized as part of the Basic Program, additional districts would need to conduct Voted Leeway elections to compensate for the discontinued funds. Also, anticipated Federal reductions in P.L. 874 allocations may necessitate Voted Leeway elections.

3. According to estimates for 1982-83, local Voted Leeway levies will raise approximately 21.2 million, 89.5 per cent of the total. State equalization aid would provide $2,477,284 or 10.5 per cent of the total for the Voted Leeway Program.

Appendix 9

UTAH STATE BOARD OF EDUCATION
HISTORY OF VOTED LEEWAY/VOTED BOARD LEEWAY PROGRAM*
1954 - 1982

| Date Voted | District | Passed | Amount Voted | Failed | Amount of D.U. |
|---|---|---|---|---|---|
| VOTED LEEWAY PROGRAM | | | | | |
| 4-22-54 | Granite | x | 14% of basic | | $4,050 |
| 4-27-54 | Park City | x | 16% of basic | | 4,050 |
| 5-20-54 | Tintic | x | 16% of basic | | 4,050 |
| 1954 | Salt Lake City | x | 10% of basic | | |
| 5-30-54 | Ogden | x | 12% of basic | | 4,050 |
| 4-20-54 | Murray | x | 12% of basic | | |
| 1954 | South Sanpete | | | x | |
| 1954 | South Summit | | | x | |
| 1954 | Provo | | | x | |
| 1954 | Logan | | | x | |
| 4-16-56 | Carbon | x | 16% of basic | | 4,050 |
| 4-30-56 | Beaver | x | 16% of basic | | 4,050 |
| 5-24-56 | Wasatch | x | 10% of basic | | 4,050 |
| 1958 | Salt Lake City | | | x | |
| 1958 | Murray | | | x | |
| 3-27-62 | Salt Lake City | x | 20% of basic (replaces 1954 vote) | | 5,400 |
| 1962 | Alpine | | | x | |
| 1962 | Duchesne | | | x | |
| 1962 | Weber | | | x | |
| 5-30-63 | Provo | x | 7% of basic | | 5,400 |
| 1954 | Alpine | | | x | |
| VOTED BOARD LEEWAY PROGARAM (changed name, 1965) | | | | | |
| 4-19-66 | Grand | x | 4 mills (1969-70 last year levied) | | |
| 4-29-71 | Murray | x | 6.930 mills | | |
| 2-17-74 | Logan | x | 3.00 mills | | |
| 1-15-74 | Jordan | x | 5.00 mills | | |
| 4-30-74 | Salt Lake City | x | 9.00 mills | | |
| 4-08-76 | Provo | | | x | |
| 10-27-77 | Granite | x | 7.00 mills | | |
| 10-25-79 | Weber | | | x | |
| 11-06-79 | Emery | x | 2.00 mills | | |
| 11-27-79 | Davis | | | x | |
| 10-02-80 | Davis | x | 2.00 mills | | |
| 10-02-80 | Tooele | | | x | |
| 5-19-81 | Logan | | | x | |
| 10-06-81 | Provo | | | x | |
| 11-03-81 | Weber | x | 2.00 mills | | |
| 11-03-81 | Grand | | | x | |
| 11-17-81 | Carbon | | | x | |
| 11-24-81 | Provo | | | x | |

*Source: Utah State Tax Commission and telephone calls to selected districts. In 1954 the State Legislature authorized a "voted leeway program"; in 1965, the name was changed to "voted board leeway program". In the current "State-supported voted leeway program", a local district may levy an additional property tax not to exceed ten mills with the approving vote of its people.

Appendix 9 (cont.)

## ACTUAL VOTED LEEWAY LEVIES

| No. | District | 1978-79 Mills | 1979-80 Mills (Est.) | 1980-81 | 1981-82 | 1982-83 |
|---|---|---|---|---|---|---|
| 01 | Alpine | | | | | |
| 02 | Beaver | 3.140 | 2.830 | 2.830 | 2.530 | 2.60 |
| 03 | Box Elder | | | | | |
| 04 | Cache | 2.840 | 1.760 | 1.810 | 2.030 | 1.98 |
| 05 | Carbon | | | | | |
| 06 | Daggett | | | | | |
| 07 | Davis | | | | 2.000 | 2.00 |
| 08 | Duchesne | | | | | |
| 09 | Emery | | | 2.000 | 2.000 | 2.00 |
| 10 | Garfield | | | | | |
| 11 | Grand | | | | | |
| 12 | Granite | 6.220 | 7.000 | 6.000 | 7.000 | 7.00 |
| 13 | Iron | | | | | |
| 14 | Jordan | 3.330 | 3.720 | 4.120 | 5.000 | 5.00 |
| 15 | Juab | | | | | |
| 16 | Kane | | | | | |
| 17 | Millard | | | | | |
| 18 | Morgan | | | | | |
| 19 | Nebo | | | | | |
| 20 | No. Sanpete | | | | | |
| 21 | No. Summit | | | | | |
| 22 | Park City | 1.500 | 1.480 | .600 | .920 | .88 |
| 23 | Piute | | | | | |
| 24 | Rich | | | | | |
| 25 | San Juan | | | | | |
| 26 | Sevier | | | | | |
| 27 | So. Sanpete | | | | | |
| 28 | So. Summit | | | | | |
| 29 | Tintic | 5.400 | 6.090 | 6.090 | 5.450 | 5.87 |
| 30 | Tooele | | | | | |
| 31 | Uintah | | | | | |
| 32 | Wasatch | 2.450 | 2.450 | 2.450 | 1.380 | 1.39 |
| 33 | Washington | | | | | |
| 34 | Wayne | | | | | |
| 35 | Weber | | | | | |
| 36 | Salt Lake | 5.000 | 5.360 | 5.360 | 8.500 | 9.00 |
| 37 | Ogden | 2.140 | 2.020 | 1.900 | 1.370 | 1.43 |
| 38 | Provo | 1.460 | 1.420 | 1.360 | 1.350 | 1.39 |
| 39 | Logan | 3.000 | 3.000 | 3.000 | 2.630 | 3.00 |
| 40 | Murray | 6.040 | 6.620 | 6.620 | 6.930 | 6.93 |
| | TOTALS | 45.520 | 43.75 | 44.140 | 49.090 | 50.47 |
| | AVERAGE | 3.543 | 3.650 | 3.40 | 3.51 | 3.50 |

Appendix 10

# VOTED LEEWAY HISTORY
## VALUE OF DISTRIBUTION OR WEIGHTED PUPIL UNIT AND MILL LEVY REQUIRED
## 1955-56 - 1982-83

| School | State Supported Basic Program | | State Supported Supplemental Program | | Voted Leeway Program |
|---|---|---|---|---|---|
| | Value of DU or WPU | Mill Levy | Value of DU or WPU | Mill Levy | |
| 1955-56 | $4,050 | 12 | 12% of Basic Program | Less 4 Mill Levy | 25% of Basic Prog. |
| 1956-57 | 4,050 | 12 | 12% of Basic Program | Less 4 Mill Levy | 25% of Basic Prog. |
| 1957-58 | 4,800 | 12 | 12% of Basic Program | Less 4 Mill Levy | 25% of Basic Prog. |
| 1958-59 | 4,800 | 12 | 12% of Basic Program | Less 4 Mill Levy | 25% of Basic Prog. |
| 1959-60 | 5,150 | 12 | 15% of Basic Program | Less 4 Mill Levy | 25% of Basic Prog. |
| 1960-61 | 5,150 | 12 | 15% of Basic Program | Less 4 Mill Levy | 25% of Basic Prog. |
| | | | State Supported Leeway Program | | |
| 1961-62 | 5,400 | 12 | $755 per DU | Less 4 Mill Levy | *20% of Basic Prog. |
| 1962-63 | 5,400 | 12 | $775 per DU | Less 4 Mill Levy | 20% of Basic Prog. |
| 1963-64 | 6,850 | 16 | $600 per DU | Less 4 Mill Levy | **16% of Basic Prog. |
| 1964-65 | 6,850 | 16 | $600 per DU | Less 4 Mill Levy | 16% of Basic Prog. |
| | | | State Supported Board Leeway Program | | ***State Supported Voted Leeway Program |
| 1965-66 | 7,050 | 16 | $140 per DU per Mill - $1,540 | Less 11 Mill Levy | $100 per Du per Mill - 10 Mills |
| 1966-67 | 7,250 | 16 | $140 per DU per Mill - $1,680 | Less 12 Mill Levy | $110 per Du per Mill - 10 Mills |
| 1967-68 | 7,400 | 16 | $140 per DU per Mill - $1,680 | Less 12 Mill Levy | $110 per DU per Mill - 10 Mills |
| 1968-69 | 7,700 | 16 | $140 per DU per Mill - $1,680 | Less 12 Mill Levy | $110 per DU per Mill - 10 Mills |
| 1969-70 | 8,350 | 16 | $183 per DU per Mill - $2,196 | Less 12 Mill Levy | $110 per DU per Mill - 10 Mills |
| 1970-71 | 8,600 | | $192 per DU per Mill - $2,304 | Less 12 Mill Levy | $110 per DU per Mill - 10 Mills |
| 1971-72 | 9,120 | 16 | $212 per DU per Mill - $2,544 | Less 12 Mill Levy | $110 per DU per Mill - 10 Mills |
| 1972-73 | 9,210 | 16 | $225 per DU per Mill - $2,544 | Less 12 Mill Levy | $110 per DU per Mill - 10 Mills |
| 1973-74 | 508 | 28 | Combined with Basic Program | | $4 per WPU per Mill |
| 1974-75 | 560 | 28 | | | $4 per WPU per Mill |
| 1975-76 | 621 | 28 | | | $4 per WPU per Mill |
| 1976-77 | 683 | 28 | | | $4 per WPU per Mill |
| 1977-78 | 732 | 28 | | | $13 per WPU per Mill for first two Mills |
| 1978-79 | 795 | 28 | | | $4 per WPU per Mill for balance not to exceed 10 Mills |
| 1979-80 | 852 | 24 | | | |
| 1980-81 | 946 | 24 | | | |
| 1981-82 | 1,003 | 23.25 | | | $17 per WPU per Mill for first two Mills |
| 1982-83 | 1,003 | 23.25 | | | $4 per WPU per Mill for balance not to exceed 10 Mills |

*Voted Leeway Program Laws of Utah 1953 - 25%
**Voted Leeway Program Laws of Utah 1961 - 20%
**Voted Leeway Program Laws of Utah 1963 - 16%
***State Supported Voted Leeway Program Laws of Utah 1965 - 100 per DU per Mill ending June 30, 1966. $110 per DU per Mill thereafter not to exceed 10 Mills.

STATE-SUPPORTED MINIMUM SCHOOL PROGRAM

1982-83

Be it enacted by the Legislature of the State of Utah:

53-7-14. This act shall be known and cited as "The Minimum School Finance Act."

53-7-15. The purpose of this act is to provide a minimum school program for the state of Utah in accordance with constitutional mandate. It recognizes that all children of the state are entitled to reasonably equal educational opportunities regardless of their place of residence in the state of Utah and of the economic situation of their respective school districts or other agencies, and recognizes that although the establishment of an educational system is primarily a state function, local school districts should be required to participate on a partnership basis in the payment of a reasonable portion of the cost of a minimum program. It is the purpose of this act to describe the manner in which the state and the school districts shall jointly pay for the costs thereof. Additionally, this act recognizes that each locality should be empowered to provide educational facilities and opportunities beyond the minimum program and accordingly provide a method whereby such latitude of action is permitted and encouraged.

If any section or clause of this act shall be held unconstitutional, the remaining provisions shall be given full force and effect as completely as if the part held unconstitutional had not been included.

Section 1. Section 53-7-16, Utah Code Annotated 1953, as last amended by Chapter 213, Laws of Utah 1981, is amended to read:

53-7-16. As used in this act:

(a) The words "state-supported minimum school program" or "minimum school program" mean school programs for kindergarten, elementary, and high schools as may be operated and maintained for the total of the following annual costs:

(1) The cost of a basic state-supported school program;

(2) The cost of the leeway program;

(3) The cost or the amount of the employer contribution required or made in behalf of its employees under subsection 49-10-20(c) and under section 49-10-46.2 by local school boards;

(4) The cost or amount of the employer contribution under the terms of Title II of the Federal Insurance Contribution Act in accordance with section 67-11-5 for local school boards;

(5) An amount of $321,000 for experimental and developmental programs;

(6) An amount of $200,000 for a productivity study in the public schools;

(7) An amount of $370,000 as a contingency fund for the state board of education;

(8) An amount of $17,529,720 for state-supported transportation;

(9) An amount of $6,468,366 to help pay costs of utilities and property, casualty and liability insurance.

(10) An amount of $94,826,678 to the state board for grants to school districts.

(b) The words "state-supported minimum school program" or "minimum school program" include school construction programs approved under the School Building Equalization Act of 1977 and subsequent amendments.

(c) The words "basic state-supported school program" or "basic program" mean educational programs for kindergarten, elementary, and secondary school students which can be operated and maintained for the amount derived by multiplying the number of weighted pupil units for each district by $1,103, except as otherwise provided in 53-7-21.

(d) The words "weighted pupil unit or units" mean the unit of measure of factors which are computed in accordance with the provisions of section 53-7-21 for the purpose of determining the costs of a program on a uniform basis for each district.

(e) The words "leeway program" or "leeway" mean a state-supported voted leeway program consisting of that portion of the costs of operation and maintenance of the state-supported minimum school program in each district which can be operated and maintained by an amount equal to the amount derived by allowing each district to choose a program as authorized by a vote of the people of the district as provided in section 53-7-24.

(f) The words "minimum basic tax levy" or "minimum basic levy" mean the mill levy which each school district must impose in order to make its contribution toward the cost of the basic state-supported school program.

(g) The words "pupil in average daily attendance (ADA)" or "pupil in average daily membership (ADM)" mean a full-day equivalent pupil.

53-7-16.1. Whenever the term "distribution units" or "distribution unit" is used in any section of the law not included in this act it shall mean the equivalent of 26 weighted pupils as defined in section 53-7-16(c).

53-7-17. The total cost of operation and maintenance of the minimum school program in the state shall be divided between the state and the various school districts as herein provided:

(a) Each school district shall impose a minimum basic tax levy on all taxable, tangible property in said school district for school purposes and shall contribute the proceeds thereof toward the cost of the basic state-supported school program as hereinafter provided.

Each school district may also impose a levy for the purpose of participating in the state-supported leeway program as hereinafter provided.

(b) The state, from the uniform school fund, shall contribute the balance of said total costs, except that in accordance with provisions of Article XIII, section 7, of the state Constitution, the state shall contribute not more than 75% of such total costs. For the purpose of determining said constitutional contribution limitation, the state minimum school program shall be deemed to include the amounts paid toward a state-supported leeway program by school districts which do not receive leeway contributions from the state and the amounts expended for school operation and maintenance by school districts which are derived from the tax levies requisite to qualify them for participation in said leeway program.

The respective contributions by the school districts and by the state shall be computed separately for the purpose of determining their respective contributions to the basic state-supported school program and to the state-supported leeway program as hereinafter provided.

Section 2. Section 53-7-18, Utah Code Annotated 1953, as last amended by Chapter 213, Laws of Utah 1981, is amended to read:

53-7-18. The state shall contribute to each district toward the cost of the basic state-supported school program in such district that portion which exceeds the proceeds of a minimum basic tax levy of 23.25 mills imposed by the district.

In order to qualify for receipt of the state contribution toward the basic program and as its contribution toward its costs of said basic program, each school district shall impose a minimum basic tax levy of 23.25 mills.

In a year when the minimum basic tax levy is reduced or increased from the prior year, the school districts that are in the sequence of tax levy changes because of property revaluation in accordance with section 53-7-19.5 shall receive the same pro rata mill levy decrease or increase as the proportion change in the minimum basic tax levy.

In the school districts where the proceeds of the minimum basic tax levy equal or exceed the cost of the basic state-supported school program, there shall be no contribution by the state toward the basic program. The proceeds of any said minimum basic tax levy of a school district which exceed the cost of the basic program shall be paid into the uniform school fund as provided by law.

(1) The state's contribution of $321,000 for experimental and developmental programs, including early childhood and economic education programs, shall be allocated to the state board of education for distribution to school districts according to guidelines established by the board.

The board shall spend not less than $100,000 to promote and teach the value of the free enterprise economic system to pupils enrolled in the public schools. It may utilize part of the funds to provide a full-time staff specialist on free enterprise economic education to work cooperatively with the council on economic education. In teaching the value of the free enterprise economic system, the board will give attention to inservice training of educators, which may include, but not be limited to, providing annual stipends, not to exceed $5,000, to individual educators who desire additional training in the free enterprise system; provided that such stipends are matched by local school districts. Stipends shall be used to pay tuition and living expenses incurred in the pursuit of the additional training. Recipients of such stipends must agree to return to the employ of their district sponsor for a period of at least two years following completion of training.

The board shall appoint an advisory committee to advise it in the area of curriculum, training, public relations, and other aspects

needed in the promotion of the free enterprise economic system. At least two-thirds of the members of the committee shall be from the business and industrial community; the balance of the members from education interests in the state.

(2) The state's contribution of $200,000 for a productivity study shall be allocated to a school district under rules and regulations promulgated by the state board of education. The productivity study shall be carried out under the general oversight of the appropriations subcommittee for public education of the state legislature.

(3) The state's contribution to the state board of education for the laboratory school at Utah State University shall be a part of the contingency fund allocated in section 53-7-27. Such part of the contingency fund shall be used to indemnify school districts against loss of funds caused by release of students to the laboratory school and to promote programs at the school. The school shall have an advisory board consisting of the following:

(a) The president of Utah State University or his designee;

(b) The state superintendent of public instruction or his designee;

(c) The dean of the college of education at Utah State University or his designee;

(d) A local superintendent of schools, a staff member each from the office of the state board of education, a local school district, and the college of education at Utah State University, and two lay citizens noted for their contribution to the improvement of education, all of whom shall be appointed by the state board of education for terms specified by that body.

(4) The state's contribution of $6,468,366 to help pay costs of utilities and property, casualty and liability insurance shall be apportioned to school districts on the basis that each district's students in average daily membership bears to the total of the state. The funds shall be used to pay costs for utilities and property, casualty and liability insurance.

(5) The allocation to the state board for grants to school districts shall be used to pay for handicapped, vocational, and private shcool driver education.

Section 3. Section 53-7-18.1, Utah Code Annotated 1953, as last amended by Chapter 213, Laws of Utah 1981, is amended to read:

53-7-18.1. The state's contribution of $17,529,720 for state-supported transportation shall be apportioned and distributed in accordance with a formula promulgated by the state board of education. It is the intent of the legislature that each district shall receive 100% of its approved transportation costs.

If during any fiscal year the total transportation allowance for all districts exceeds the amount appropriated, all allowances shall be reduced pro rata to equal not more than that amount.

(1) As used in this section, the words "eligible pupils" shall mean: any pupil regularly enrolled in kindergarten through grade six who lives one and one-half miles or more from school; each pupil regularly enrolled in grades seven through twelve who lives two or more miles from school; and students enrolled in special programs offered by school districts and approved by the state board of education for trainable, motor, multiple-handicapped, or other severely handicapped students who are incapable of walking to school or where it is unsafe for students to walk because of their handicapping condition, without reference to distance from school.

(2) Approved bus route miles shall be those proposed by local school boards of education and approved by the state board of education. It will not include special activity routes.

(3) Approved costs shall be defined by the rules and regulations promulgated by the state board of education. The rules and regulations shall define the limits of costs that will be approved by the state board of education in such a manner as to encourage efficiency and economy in operating and maintaining school buses, paying for salaries of school transportation personnel, and other expenses of transporting eligible pupils as defined in this section. Approved costs will include an amount for bus replacement determined by the state board of education.

Transportation of students in areas where walking constitutes a hazardous condition as determined by the local board of education, regardless of distance from school, shall be provided by the local board of education from general funds of the district and funds derived from a tax not to exceed one mill which the local board at its option may impose upon the assessed value of the district. Revenue from said tax may also be applied to the cost of transporting participating students to interscholastic activities, night activities, and educational field trips approved by the local board of education.

53-7-19. In addition to the levy authorized by law, a district board of education may elect to increase the local property tax

levy to provide an amount equal to the difference between the district's anticipated receipts under the entitlement for the fiscal year from Public Law 874 and the amount the district actually received from this source to its school program for the fiscal year next preceding; provided, that the levy for this purpose may not exceed four mills in any fiscal year and that this authorization shall terminate for each district at the end of the third year it is used. If at the end of a fiscal year the sum of the receipts of a school district from this special levy plus allocation from Public Law 874 for that fiscal year exceeds the amount allocated to the district from Public Law 874 for its next preceding fiscal year's operations, the excess funds shall be carried into the next succeeding fiscal year and become in that year a part of the district's contribution to its basic program for operation and maintenance under the state minimum school finance law. During that year the district's required levy for the basic program shall be reduced so that the yield from the reduced levy plus the carryover funds from the special levy in the preceding fiscal year shall equal the district's required contribution to its basic program. Any district that reduces its basic levy under this section shall be entitled to receive state minimum school program funds as though the reduction in the levy had not been made.

53-7-19.5. In order to spread the impact of any rise in property tax yields which may result from the revaluation program contemplated by section 59-5-109, each school district may qualify for receipt of the state contribution toward its basic program and its state-supported board leeway program by imposing the below computed minimum basic levy and board leeway levy in lieu of the levies required by sections 53-7-18 and 53-7-19.

(1) The district shall determine the proportion of the cost of its basic program and of its board leeway program that the district contributed in the year prior to revaluation, herein called "old proportion."

(2) The district shall determine the proportion of each of the programs that would be contributed by it during the year in which revaluation was first effected if it imposed the minimum basic levy and board leeway levy required by sections 53-7-18 and 53-7-19, herein called "new proportion."

(3) The district shall determine the difference by subtracting the old proportion from the new proportion, herein called "difference."

(4) The district shall be deemed to qualify for receipt of state contributions toward its basic program and its board leeway program if it imposes tax levies with respect to the below described years which produce yields for each program equal to:

(a) The old proportion plus one-fourth of the difference with respect to the first year of revaluation.

(b) The old proportion plus one-half of the difference with respect to the second year of revaluation.

(c) The old proportion plus three-fourth of the difference with respect to the third year of revaluation.

(d) The required qualifying mill levies for the basic and board leeway program with respect to the fourth year of revaluation and thereafter.

(e) Provided that the increase in the local contribution in any year shall not be less than 10% of the amount of the local contribution in the last year prior to the re-evaluation.

The amount of the state contributions toward the programs shall be computed in accordance with the provisions of sections 53-7-18 and 53-7-19 except that the contributions of the state shall be based upon the proceeds of the levies provided in this section.

53-7-20. The contribution of the state to the total cost of the state-supported minimum school program shall be determined and distributed to the various school districts in the following manner.

(a) The state board of education annually on or before the 20th day of June shall ascertain the estimated total cost of the state-supported minimum school program for each of the various school districts for the next school year. The state board of education shall certify this cost to the state tax commission, the appropriate state disbursing agent, and the state auditor, setting forth by districts the estimated number of units, the cost of the state-supported minimum program of the districts as determined by the districts, and the amount of any deficiency in the state's contribution to the state-supported minimum school program for the current and the preceding years.

(b) (1) The state tax commission shall levy on all taxable property of the state, an amount determined by the legislature which, together with such other funds as are provided by law will raise the state's contribution to the state-supported minimum school program.

(2) The levy for the tax year beginning January 1, 1974, shall be set at 0 mills and shall continue at this level from year to year until changed by the legislature.

(c) The state tax commission during the first week in September shall certify to the state board of education the amounts designated as state aid for each district determined in accordance with section 59-9-2. Funds shall be allocated to the districts based upon the actual cost of the state-supported minimum school program in each district which shall be reported by it within ninety days following the close of the fiscal year.

(d) (1) Not later than the last working day of each month, commencing with the month of July, 1975, the appropriate state disbursing agent, with the approval of the state auditor, shall disburse to each school district 1/12 of the appropriated state's contribution to the total cost of the state-supported minimum school program made under subsection (a) of this section. No disbursement shall be made to any district whose payments have been interrupted under subsection (d) (2) of this section. Adjustments in the state-supported minimum school program between the monthly disbursements so made and the actual cost of the program shall be made in the final settlement provided for in subsection (c) of this section. In the event the monthly distributions overdraw the money in the uniform school fund, the fiscal agent is authorized to run said fund in a deficit position.

(2) The state board of education may request the state disbursing agent and the state agent shall honor such request, to interrupt disbursements to any district at such time, if in the judgement of the board, the district is failing to comply with the minimum school program, is operating programs which are not approved by the state board, or has not submitted required reports required by law. When disbursements have been so interrupted, they shall be resumed by the disbursing agent upon request of the state board, and all back disbursements shall be included in the next regular disbursement, the amount so disbursed to be certified by the disbursing agent and the state auditor to the state board.

(e) The actual amounts computed in accordance with 59-9-2, if any, will constitute the state's contribution to the cost of the state-supported minimum school program of each district. The state board of education shall immediately furnish to the board of education in each district a statement of such amounts of state aid.

(f) Notwithstanding section 63-38-10, if funds in the uniform school fund are insufficient to meet the state's contribution to the state-supported minimum school program as appropriated, the amount of the deficiency thus created shall be carried as a deficiency in the uniform school fund until the next session of the legislature at which time the legislature shall appropriate funds to cover this deficiency.

Section 4. Section 53-7-21, Utah Code Annotated 1953, as last amended by Chapter 213, Laws of Utah 1981, is amended to read:

53-7-21. The number of weighted pupil units for each year shall be the total of the units for each school district determined as follows:

(1) The number of units shall be computed by adding the average daily attendance and the average daily membership of all pupils of the district attending schools other than kindergarten and self-contained classes for handicapped children and dividing by two.

(2) The number of units shall be computed by adding the average daily attendance and average daily membership of all pupils of the district enrolled in kindergarten, dividing the sum by 2 and multiplying the resulting quotient by .55. In those districts which do not elect to hold kindergarten for a full nine-month term, the local board of education may approve a shorter term of nine weeks duration, and in the event of such approval, the number of pupils in average daily attendance and average daily membership at such short-term kindergarten shall be counted for the purpose of determining the number of units allowed in the same ratio as the number of days the short-term kindergarten is held, not exceeding nine weeks, bears to the total number of days schools are held in that district in the regular school year.

(3) Upon application by each school district the state board of education shall, in consultation with local school districts, classify particular schools in each district as necessarily existent small rural schools. Applications must by submitted to the state board of education on or before April 1, and the state board of education must report a decision to each school district on or before June 1. The state board of education shall adopt standards and regulations to govern the approval of such schools consistent with principles of efficiency and economy and which shall serve the purpose of eliminating schools where consolidation is feasible from participation in special school units.

It is the intent of the legislature that the extra weighted pupil units provided for small schools shall ultimately be given only to such schools which because of their isolation must be regarded as necessarily existent. The state board of education is directed to prepare and publish objective standards and guidelines for determining which small schools are necessarily existent after consultation with local school districts.

In addition, the state board of education shall continue to conduct comprehensive shcool surveys of the school districts in which

small schools are operated for the purpose of improving school programs, bringing about greater economy and efficiency, and reporting to the legislature further changes needed in the law pertaining to small schools.

The additional units for schools so classified as necessarily existent small schools shall be computed in accordance with the following schedule; except, that the units computed for each school shall be reduced by the number of units equal to the number of ADA in that school:

Elementary Small School Formula:

Multiply the number of kindergarten pupils in average daily attendance by .55 and add the pupils in average daily attendance in grades 1 through 6 and apply that sum to the appropriate school category below:

| Average Daily Attendance By School Size | Number of Weighted Pupil Units |
|---|---|
| 5 up to 13 | 27 |
| 13 up to 21 | 40 |
| 21 up to 31 | 53 |
| 31 up to 51 | 53 + (1.4) (ADA minus 30) |
| 51 up to 91 | 81 + (1.2) (ADA minus 50) |
| 91 up to 111 | 129 + (1.0) (ADA minus 90) |
| 111 up to 165 | 149 + (0.3) (ADA minus 110) |

Junior High and Middle School Small School Formula:

| Average Daily Attendance By School Size | Number of Weighted Pupil Units |
|---|---|
| 0 up to 41 | Number of pupils multiplied by 2.0 |
| 41 up to 81 | 80 + (1.5) (ADA minus 40) |
| 81 up to 151 | 140 + (1.4) (ADA minus 80) |
| 151 up to 251 | 238 + (1.0) (ADA minus 150) |
| 251 up to 350 | 338 + (0.12)(ADA minus 250) |

Senior High Small School Formula:

| Average Daily Attendance By School Size | Number of Weighted Pupil Units |
|---|---|
| 0 up to 76 | Number of pupils multiplied by 2.0 |
| 76 up to 126 | 150 + (1.6) (ADA minus 75) |
| 126 up to 186 | 230 + (1.1) (ADA minus 125) |

| | |
|---|---|
| 186 up to 251 | 296 + (1.0) (ADA minus 185) |
| 251 up to 375 | 361 + (.112)(ADA minus 250) |

Six Year Small School Formula (Grades 7-12):

| Average Daily Attendance By School Size | Number of Weighted Pupil Units |
|---|---|
| 0 up to 81 | Number of pupils multiplied by 2.0 (minimum total weighting of 27) |
| 81 up to 161 | 160 + (1.4) (ADA minus 80) |
| 161 up to 251 | 272 + (1.0) (ADA minus 160) |
| 251 up to 650 | 362 + (0.72)(ADA minus 250) |

(4) The number of weighted pupil units for handicapped pupils, including pupils provided for in section 53-18-3, shall be provided for the direct cost of programs for handicapped children conducted in accordance with definitions, guidelines, rules and regulations, and standards promulgated by the state board of education, including programs conducted by the local school district board of education for detention centers. Units allocated for detention center programs may by utilized to finance educational programs during the summer months at the rate of one-third unit for each unit allocated for programs during the regular school year.

The state board of education shall limit the number of weighted pupil units allocated to school districts and state programs for pupils who are classified as handicapped within the following categories and prevalence limits, except as otherwise provided in this section.

| CATEGORY | PREVALENCE LIMIT |
|---|---|
| Educable Mentally Retarded | .015 |
| Trainable Mentally Retarded | .002 |
| Learning Disabled | .03 |
| Emotionally Disturbed | .03 |
| Deaf | .0008 |
| Hard of Hearing | .002 |
| Speech and Hearing | .035 |
| Physically Handicapped (Motor Handicapped and Other Health Impaired (OHI)) | .002 |
| Visually Impaired | .001 |
| Homebound and Hospitalized | (Included) |
| Severely Multiple-Handicapped and Deaf/Blind (Including Training Center Programs) | .004 |
| TOTAL | .1218 |

Any claims for units in excess of the prevalence limit provided shall be approved by the state board of education. Handicapped program funds allocated to districts are restricted and shall be spent for the education of the handicapped but may include expenditure for approved programs of services conducted for certificated instructional personnel who have handicapped pupils in their classes.

The state board of education shall establish and strictly interpret definitions and provide standards for determining which children are included in the various classifications of handicapped as well as gifted children and shall assist districts in determining the services that should be provided in each category. The district allocation will be determined as follows:

(a) Handicapped children units shall be computed in accordance with a formula promulgated by the state board of education which shall give consideration to handicapped student prevalence limits and extra costs for small schools; units shall further be calculated from prior year data with unusual district growth taken into consideration. The weightings used in the above formula shall be in accordance with the following schedule:

| Number of Pupils by Program ADM | Weighting Factor for Handicapped Pupils In Regular Class | In Self Contained Classes |
|---|---|---|
| Educable Mentally Retarded | 1.00 | 2.40 |
| Trainable Mentally Retarded | 1.00 | 2.60 |
| Learning Disabilities | .90 | 2.40 |
| Emotionally Disturbed | .90 | 2.90 |
| Deaf and Hard of Hearing | 1.30 | 2.70 |
| Speech and Hearing | .50 | .00 |
| Motor Handicapped and Other Health Impaired (OHI) | 1.50 | 2.90 |
| Visually Impaired | 1.60 | .00 |
| Homebound and Hospitalized | .00 | 1.80 |
| Severely Multiple Handicapped and Deaf/Blind (Including Training Center Programs) | .00 | 3.40 |

(b) The state board of education shall administer this section to provide incentives for each district to serve all handicapped students properly identified. In the event funds for programs for the handicapped appropriated under this act will not meet the costs of districts for those programs each district shall first receive the amount generated for each handicapped student under the basic program. It is the intent of the legislature that a study be conducted to re-evaluate the methods by which weighted pupil units are assigned for special education and to re-examine

the relative weightings of the categories of handicapped children served in the public education system

This study is assigned to the legislative interim committee and under their supervision the study will be assigned to parents, professionals, and legislators or staff.

Their report will assist the fiscal analyst in making his recommendations to the public education joint appropriations subcommittee.

(5) There is appropriated 2,380 units for programs for youth in custody. Funds shall be allocated to school districts which operate programs for youth in custody in accordance with standards promulgated by the state board of education.

(6) Nine weighted pupil units shall be allowed for each vocational agriculture and vocational home economics teacher carrying on a program approved by the state board of education for each twelve weeks beyond the regular school term. In addition, there shall be allocated an amount of $13,634,183 (12,361 weighted pupil units) to pay the added instructional costs of prevocational and vocational programs for elementary and secondary students in elementary and secondary schools, area centers, skills centers, and vocational schools. These funds are to be allocated to school districts as provided by the formula in this subsection (6) (a), (b) and (c). It is the legislative intent to encourage each district to increase the local level of support to the maximum practical amount.

The state board of education shall provide for the indemnification of school districts against loss of funds when secondary school students attend programs in area vocational centers or skills centers.

Subject to the limitations of funds provided by this subsection (6), vocational education units shall be computed as follows:

(a) Weighted pupil units shall be computed for pupils in vocational programs in accordance with the following schedule:

Number of Pupils by Program = (ADA + ADM ÷ 2)

| Program | Weighting Factor |
|---|---|
| Agriculture | 1.20 |
| Business | .8 |
| Distributive | .6 |
| Home Economic | .4 |
| Technical and Industrial | 1.5 |

The state board for vocational education may allocate funds for

prevocational programs on a formula promulgated by the board in a ratio of the cost of prevocational programs as that bears to the cost of vocational programs. The board will define prevocational and vocational education.

(b) In addition, nine weighted pupil units shall be computed for each district and sixteen weighted pupil units shall be computed for each high school in the district conducting an approved vocational program.

(c) All funds allocated under this subsection (6) shall be computed by using ADA + ADM ÷ 2 in approved programs for the previous year. A district that has experienced student growth of 1% or greater in grades 9 through 12 for the previous year shall have the growth factor applied to the previous year's W.P.U.'s when calculating the allocation of funds under this section.

(7) Professional staff weighted pupil units shall be computed in accordance with the following schedule:

(a) Professional Staff Cost Formula

| Years of Exper. | Bachelor's Degree | Bachelor's +30 Qt. Hr. | Master's Degree | Master's Degree +45 Qt. Hr. | Doctorate |
|---|---|---|---|---|---|
| 1 | 1.00 | 1.05 | 1.10 | 1.15 | 1.20 |
| 2 | 1.05 | 1.10 | 1.15 | 1.20 | 1.25 |
| 3 | 1.10 | 1.15 | 1.20 | 1.25 | 1.30 |
| 4 | 1.15 | 1.20 | 1.25 | 1.30 | 1.35 |
| 5 | 1.20 | 1.25 | 1.30 | 1.35 | 1.40 |
| 6 | 1.25 | 1.30 | 1.35 | 1.40 | 1.45 |
| 7 | 1.30 | 1.35 | 1.40 | 1.45 | 1.50 |
| 8 | 1.35 | 1.40 | 1.45 | 1.50 | 1.55 |
| 9 | | | 1.50 | 1.55 | 1.60 |
| 10 | | | | 1.60 | 1.65 |
| 11 | | | | | 1.70 |

(b) Multiply the number of full-time or equivalent professional personnel in each applicable experience category in (a) by the applicable weighting factor.

(c) Divide the total of (b) by the number of professional personnel included in (b) and reduce the quotient by 1.00.

(d) Multiply the result of (c) by one-fourth of the weighted pupil units computed in accordance with subsection (1), (2) and (3) of this section.

(8) To assist in administrative costs, each school district shall receive 45 additional weighted pupil units.

(9) There shall be allocated a total of 12,962 weighted pupil units to districts for special purpose optional programs approved by the state board of education as follows:

| OPTIONAL PROGRAM | WEIGHTED PUPIL UNITS |
|---|---|
| Compensatory Education | 772 |
| Instructional Media Centers | 551 |
| Elementary School Guidance | 606 |
| Community Education | 581 |
| Extended Day, Extended Year and Summer Programs | 657 |
| Career Education | 225 |
| Transportation for Educational Field Trips | 407 |
| Music Programs in Elementary Schools | 387 |
| Textbooks and Lab Fees | 2,000 |
| Gifted and Talented | 388 |
| Responsible Parenthood | 202 |
| Bilingual Education | 339 |
| Reduction of Class Size | 3,428 |
| Special Needs | 2,419 |

Each school district shall receive its proportionate share of the distribution units enumerated above according to the following allocation schedule:

(1) Compensatory Education: Each district shall receive units based on its number of disadvantaged students compared with the total number of such pupils in all districts.

(2) Instructional Media: Each district shall receive one and one-half units as a base plus one-half unit for each school in which it maintains an instructional media center approved by the state board of education, the remaining number of weighted pupil units shall be allocated on the basis of each district's portion of weighted pupil units computed in accordance with the provisions of subsection (1), (2), and (3) of this section.

(3) Elementary Music: Each district shall receive units based on its number of pupils in elementary school compared with the total number of elementary pupils in all districts.

(4) Special Needs: Each district shall receive seven and one-half units as a base for students with special needs and the remaining units shall be distributed in the relationship that a district's proportionate number of handicapped students in ADM and a district's proportionate number of regular students in ADM bear to the total of such students for the state based on prior year ADM.

(5) Textbooks and Lab Fees: Each district shall receive units according to a schedule promulgated by the state board of education.

(6) Bilingual Education: Each district shall receive units based upon its number of students with bilingual needs as that number bears to the number of students with such needs in all districts.

(7) Class Size Reduction: Each district shall receive units based upon its number of pupils in average daily membership in grades kindergarten through three compared to the total number of pupils in such grades for the state.

(8) All Other Special Purpose Optional Programs: Each district shall receive its proportionate share of the remaining weighted pupil units appropriated under this subsection based upon its number of weighted pupil units computed in accordance with the provision of subsections (1), (2), and (3) of this section as compared with the number of such weighted pupil units for all districts.

Each district may use its proportionate share of the units computed in accordance with the provisions of this subsection, in any one or all of the programs enumerated herein. Whenever a district chooses to spend money in a progrm enumerated in this subsection, it shall observe all standards promulgated by the state board of education for that program and the following specific requirements:

(a) Funds expended for community education shall be used to support the concept that the schools belong to the people and to find ways to engage the community in determining the role the schools shall play in solving individual and community problems.

(b) Funds expended for compensatory education programs shall be for disadvantaged pupils from low-income families, foster children, neglected and delinquent children, and pupils from aid-to-dependent children cases.

(c) Funds spent for career education shall be used to infuse career education into the school program and to encourage joint endeavors between school districts and the Utah career-oriented community.

(d) Funds expended for elementary music shall be used to develop and maintain music programs in the elementary schools and to encourage the expansion of such programs.

(e) Funds expended for textbooks and laboratory fees shall be used to supply to pupils in the several grades and departments free of charge textbooks and laboratory materials used by the pupils. Boards of education may sell to pupils in grades nine through 12 at cost all supplies used by the pupils. The state board of education shall define textbooks, laboratory materials, and supplies within the meaning of this act.

(f) Funds expended for gifted and talented students shall be for programs for such students according to definitions and guidelines developed by the state board of education.

(g) Funds expended for education for responsible parenthood shall be for programs designed to provide students with an understanding of the responsiblilities of parenthood under guidelines developed by the state board of education.

(h) Funds expended for class-size reduction shall be used to reduce, insofar as possible, the average class size in grades kindergarten through three to an average of 24 students for the district. In districts where the average class size in grades kindergarten through three is less than 24 students, the district shall utilize its funds to reduce class size in grades four, five, and six unless exception is granted by the state board of education. The state board of education shall define average class size in any manner consistent with this subsection and shall promulgate guidelines for use by school districts in complying with this subsection. Nothing in this subsection shall be construed to prohibit a school district from using the funds appropriated to reduce the average class size below 24.

(i) Funds expended for programs for students with special needs are intended for those students who have the same needs as handicapped but who do not qualify as handicapped and for other students with similar needs. Such programs shall be in accordance with rules and regulations established by the state board of education.

(9) There is appropriated to the state board of education, in addition to all other funds provided, an amount of $94,826,678 for allocation to school districts for handicapped, vocational, private school driver education programs, and including social security and retirement programs.

(10) It is the intent of the legislature that local boards of education recognize salary inequities that have resulted for classified employees in recent years due to the practice of providing the same percentage increases to both low and high salaried personnel. Local boards are urged to correct these inequities by providing higher salary adjustments to classified employees through a more equitable distribution of funds allocated.

(11) It is the intention of the legislature that the percentage of increase provided in the value of the W.P.U. over the preceding fiscal year includes funds for increases in the total maintenance and operation budget including salary increases, lane changes, increments, increased costs of fringe benefits, building maintenance and for increased energy and property, casualty and liability insurance costs over and above that provided for in the direct appropriation for that purpose.

(12) Weighted pupil units 2,360 for adult high school completion programs shall be allocated to school districts by the state board of education. Each district shall receive its pro rata share of the appropriation based on the number of people enumerated in the latest official census who are over 18 years of age and who do not have a high school diploma. To the extent of funds available, school districts shall provide programs to adults who do not have a diploma and who intend to graduate from high school. Overruns in adult education in any district will not reduce the value of the weighted pupil unit for this program in another district.

(13) To avoid penalizing a district financially for epidemics or other factors beyond its control, the state board of education may allow a percentage increase in units otherwise allowable during any year when the ratio between average daily attendance and average daily membership drops more than two per cent below the average ratio for the highest two of the preceding three years is such district.

(14) In order that funds will be used more appropriately, the state board of education shall set standards and guidelines including the roles and functions, of those employed in pupil personnel services.

(15) To avoid penalizing a district financially through consolidation of its small schools, additional units may be allowed a district each year, not to exceed two years, equal to the difference between what the district receives for a consolidated school and what it would have received for the small schools had they not been consolidated. Money allocated to districts under this program may be used for maintenance and operation of school programs or for construction or remodeling or furnishing of school buildings, at the discretion of the local board of education upon approval by the state board of education.

(16) No district may enter into contracts with teachers which would prevent district from paying differential salaries or putting limitations on an individual salary paid in order to fill a shortage in specific teaching areas.

Section 5. Section 53-7-26, Utah Code Annotated 1953, as last amended by Chapter 213, Laws of Utah 1981, is amended to read:

53-7-26. The total amount provided under the terms of this act as the state's contribution toward the cost of the operation and maintenance portion of the state-supported minimum school programs, as provided and defined in section 53-7-16 shall not exceed the sum of $459,661,407 for the 1982-83 school year. It is intended that the funds provided shall be for the following purposes and in the following amounts:

| Estimated Weighted Pupil Units | Purpose State Contribution | Estimated State and Local Funds at $1,103 Per Weighted Pupil |
|---|---|---|
| 5,532 | Necessarily existent small rural schools and units for consolidated schools | $6,101,796 |
| 34,461 | Handicapped children | $ 38,010,483 |
| 2,380 | Youth in custody programs | $ 2,625,140 |
| 2,360 | Adult high school (Private school driver education.) | $ 2,603,080 |
| 12,361 | Vocational and technical education in secondary schools (and vocational education incentive funds). | $ 13,634,183 |
| 2,013 | Summer home economics, agriculture and kindergarten. | $ 2,220,339 |
| 365,121 | Regular school program. | $402,728,463 |
| 12,962 | Special purpose optional programs. | $ 14,297,086 |
| 2,026 | State board allocation for handicapped, vocational, and private school driver education. | $ 2,234,678 |
| | For social security and retirement programs. | $ 92,592,000 |
| 439,216 | TOTAL OF ALL ABOVE PROGRAMS | $577,047,248 |
| | Special purpose total dollar contributions described in subsection (a) (5) through (a) (9) of section 53-7-16. | $ 24,889,086 |
| | State-supported voted leeway | $ 23,697,716 |
| | Total estimated contributions to school district for all programs. | $625,634,050 |

| | |
|---|---|
| Less estimated proceeds from state-supported local levies. | $165,972,643 |
| TOTAL STATE FUNDS | $459,661,407 |

If the number of weighted pupil units in any of the above programs are underestimated in this table, then the amount per pupil in that program paid under this act must be reduced so that the amount paid does not exceed the estimated amount by program. However, if the number of weighted pupil units in any program is overestimated in this table, the state board of education may have the option of either increasing the amount paid in that program per weighted pupil unit or transferring the unused amount in that program to another program. When such surplus funds are transferred to another program, the state board of education may, where it determines certain districts have greater need for additional funds, designate the districts as well as the programs to which the transferred funds will be allocated. Any amounts transferred from another program under this provision may be spent in addition to the amounts listed in this table. If the amount estimated for social security and retirement in this table is over or understimated then the amount paid in all programs to school districts must be increased or decreased so that the total state expenditure for operation and maintenance will not exceed $459,661,407.

The limitation on the proceeds from local levies for operation and maintenance programs as contained in this act is subject to modification by local boards of education pursuant to section 53-7-24 and to special levies authorized by this act and shall be adjusted accordingly. If the amount of local contribution is overestimated then the guarantee per weighted pupil unit shall be reduced for all programs so the total state contribution for operation and maintenance programs will not exceed $459,661,407. If the amount of local contributions from the basic levy for operation and maintenance programs is underestimated the excess shall be applied first to support the value of the weighted pupil unit as set by the legislature, following internal adjustments by the Utah state board of education as provided in section 53-7-26, and then the state contribution shall be decreased so the total school program cost for operation and maintenance programs shall not exceed $625,634,050 plus the amount of local revenue necessary to support the value of the weighted pupil unit.

The amount of $363,984,243 appropriated above, because of insufficient revenues, is hereby reduced by the amount of 3.5%. Allocations to the several school districts shall be reduced the same percentage amount in accordance with the requirements of section 53-2-12.

The 1982 legislative supplemental minimum school program appropriation for the 1981-82 school year shall be added to the regular appropriation to increase the state limit under this section.

53-7-27. In order to stabilize the value of the weighted pupil unit, maintain program levels in districts which may experience unanticipated and unforeseen losses of students, equalize programs in districts where a strict application of the law provides inequity, to pay the added costs when Utah students attend school out of state and to assist in the operation of the laboratory school at Utah State University in accordance with section 53-7-18 (3), there is appropriated annually to the state board of education from the total amount of state funds listed in section 53-7-26 the sum of $370,000 to be used as a contingency fund. The state board of education shall make a strict accounting of such funds allocated and shall return any unused part of the contingency fund to the uniform school fund at the close of each fiscal year.

53-7-28. All funds appropriated under this act shall be used only for programs approved by the state board of education. The state board of education is directed and empowered to assess the progress and degree of effectiveness of all programs funded under this act and report such assessment to the legislature.

0184A/bb

School Finance Unit

UTAH STATE OFFICE OF EDUCATION
DIVISION OF ADMINISTRATIVE SERVICES

Appendix 12

Formulas For Calculating State Supported Minimum School Program

Weighted Pupil Unit Value = $1,103

| PROGRAM 1982-83 | LEGAL REFERENCE - FORMULA |
|---|---|

## I. BASIC PROGRAM

### A. 1. Necessary Existent Small Rural Schools

1. 53-7-21,(3) * Application & Approval - State Associate Superintendent For Instruction

Weighted Pupil Units for necessary small schools are based upon Average Daily Attendance according to the following formulas:

Elementary. (Kindergarten A.D.A. X .55) + A.D.A. grades 1-6

Note: As various formula computations are made for school districts, the amounts are subject to change because of State Law limitations for the number of weighted pupil units and dollar amounts.

* The additional units for necessary existent small schools shall be computed according to the schedules shown, except, that the units computed for each school shall be reduced by the number of units equal to the number of ADA in that school.

**Elementary Small School Formula:**

| Average Daily Attendance By School Size | Number of Weighted Pupil Units |
|---|---|
| 5 up to 13 | 27 |
| 13 up to 21 | 40 |
| 21 up to 31 | 53 |
| 31 up to 51 | 53 + (1.4) (ADA minus 30) |
| 51 up to 91 | 81 + (1.2) (ADA minus 50) |
| 91 up to 111 | 129 + (1.0) (ADA minus 90) |
| 111 up to 165 | 149 + (0.3) (ADA minus 110) |

**Senior High Small School Formula:**

| Average Daily Attendance By School Size | Number of Weighted Pupil Units |
|---|---|
| 0 up to 76 | Number of pupils multiplied by 2.0 |
| 76 up to 126 | 150 + (1.6) (ADA minus 75) |
| 126 up to 186 | 230 + (1.1) (ADA minus 125) |
| 186 up to 251 | 296 + (1.0) (ADA minus 185) |
| 251 up to 375 | 361 + (.112) (ADA minus 250) |

**Junior High and Middle School Small School Formula:**

| Average Daily Attendance By School Size | Number of Weighted Pupil Units |
|---|---|
| 0 up to 41 | Number of pupils multiplied by 2.0 |
| 41 up to 81 | 80 + (1.5) (ADA minus 40) |
| 81 up to 151 | 140 + (1.4) (ADA minus 80) |
| 151 up to 251 | 238 + (1.0) (ADA minus 150) |
| 251 up to 350 | 338 + (0.12) (ADA minus 250) |

**Six-Year Small School Formula (Grades 7-12):**

| Average Daily Attendance By School Size | Number of Weighted Pupil Units |
|---|---|
| 0 up to 81 | Number of pupils multiplied by 2.0 (minimum total weighting of 27) |
| 81 up to 161 | 160 + (1.4) ( ADA minus 80) |
| 161 up to 251 | 272 + (1.0) (ADA minus 160) |
| 251 up to 650 | 362 + (0.72) (ADA minus 250) |

### 2. Small Consolidated Schools

2. 53-7-21, (15) To avoid penalizing a district financially through consolidation of its small schools, additional units may be allowed a district each year, not to exceed two years, equal to the difference between what the district receives for a consolidated school and what it would have received for the small schools had they not been consolidated. Money allocated to districts under this program may be used for maintenance and operation of school programs or for construction or remodeling or furnishing of school buildings, at the discretion of the local board of education upon approval by the state board of education.

UTAH STATE OFFICE OF EDUCATION
DIVISION OF ADMINISTRATIVE SERVICES

## Formulas For Calculating State Supported Minimum School Program

| PROGRAM 1982-83 | LEGAL REFERENCE - FORMULA |
|---|---|
| B. Handicapped - Regular District Program | |

1. 53-7-21,(4) Based on prior year ADM (ADM X Weighting = WPU's)*

$$\text{District Ratio (R)} = \frac{\text{Sum of Handicapped pgm. WPU's (A)**}}{\text{Total District WPU's for Regular Students (K-12) plus Small Schools (B)}}$$

$$\frac{\text{Current Year}}{\text{WPU's}} = R \times \left[ B + \frac{\text{Growth in excess of 1\% for Current Year.}}{\text{Total Est. WPU's for District}} \right]$$

** Note: Sum of WPU's by category.

**Prevalence Limits :** (Any claims for excess must be approved by the office of the State Board of Education.)

The state board of education shall limit the number of weighted pupil units allocated to school districts and state programs for pupils who are classified as handicapped within the following categories and prevalence limits, except as otherwise provided in this section.

| CATEGORY (Based on ADM) | PREVALENCE LIMIT |
|---|---|
| Educable Mentally Retarded | .015 |
| Trainable Mentally Retarded | .002 |
| Learning Disabled | .03 |
| Emotionally Disturbed | .03 |
| Deaf | .0008 |
| Hard of Hearing | .002 |
| Speech and Hearing | .035 |
| Physically Handicapped (Motor Handicapped and Other Health Impaired (OHI)) | .002 |
| Visually Impaired | .001 |
| Homebound and Hospitalized | (Included) |
| Severely Multiple-Handicapped and Deaf/Blind (Including Training Center Programs) | .004 |
| TOTAL | .1218 |

**WEIGHTINGS**

| Number of Pupils by Program ADM | Weighting Factor for Handicapped Pupils In Regular Class | In Self-Contained Classes |
|---|---|---|
| Educable Mentally Retarded | 1.00 | 2.40 |
| Trainable Mentally Retarded | 1.00 | 2.60 |
| Learning Disabilities | .90 | 2.40 |
| Emotionally Disturbed | .90 | 2.90 |
| Deaf and Hard of Hearing | 1.30 | 2.70 |
| Speech and Hearing | .50 | .00 |
| Motor Handicapped and Other Health Impaired (OHI) | 1.50 | 2.90 |
| Visually Impaired | 1.60 | .00 |
| Homebound and Hospitalized | .00 | 1.80 |
| Severely Multiple Handicapped and Deaf/Blind (Including Training Center Programs) | .00 | 3.40 |

UTAH STATE OFFICE OF EDUCATION
DIVISION OF ADMINISTRATIVE SERVICES

**Formulas For Calculating State Supported Minimum School Program**

| PROGRAM 1982-83 | LEGAL REFERENCE - FORMULA |
|---|---|
| C. Youth in Custody | 53-7-21,(5) Funds allocated to school districts which operate programs according to state standards. |
| D. Adult High School Completion | 53-7-21,(12) Funds allocated according to districts prorata share based upon the latest official census for those over 18 who do not have a high school diploma. Adult education funds allocated to school districts remain obligated to the school district. Allocated funds not expended for approved programs, in accordance with program standards, are carried over into the next fiscal year for use by that district for adult education programs. |
| E. Vocational & Tech. Ed. District | 53-7-21,(6)<br>1. $\frac{ADA + ADM}{2} \times (W)$ In approved programs based on prior year data. A district that has experienced growth of 1% or greater in grades 9-12 for the previous year shall have the growth factor applied to previous year WPU's. ADA & ADM based on 11-12 grades - For State $. (Local effort required for approved programs, 7-12 grades.)<br>Provisions will be made to indemnify school districts against loss of funds when secondary school students receive programs in area vocational centers or skill centers.<br>The State Board for Vocational Education may allocate funds for pre-vocational programs on a formula established by the Board in a ratio of the cost of pre-vocational programs as that bears to the cost of vocational programs. |
| F. 1. Voc. Summer Home Ec.<br>2. Voc. Summer Agriculture | 53-7-21,(6) Formula applied to one teacher at a time<br>Maximum students per teacher = 50<br>Maximum weeks per teacher = 12<br>WPU's = 9 $\left[\frac{1}{\text{Teacher}} \left(\frac{\text{No. of Students}}{50} \times \frac{\text{No. of Weeks}}{12}\right)\right]$<br>Total WPU's = Sum for all teachers |

UTAH STATE OFFICE OF EDUCATION
DIVISION OF ADMINISTRATIVE SERVICES

## Formulas For Calculating State Supported Minimum School Program

| PROGRAM 1982-83 | LEGAL REFERENCE - FORMULA |
|---|---|
| G. Regular School Programs (Non-Categorical) | 53-7-21 |
| 1. Kindergarten | 1. $.55 \frac{(ADA + ADM)}{(2)}$ |
| 2. Grades 1 - 12 | 2. $\frac{ADA + ADM}{2}$ |
| 3. Professional Staff | 3. 53-7-21, (7) |

(a) Professional Staff Cost Formula

| Years of Exper. | Bachelor's Degree | Bachelor's Degree + 30 Qt. Hr. | Master's Degree | Master's Degree +45 Qt. Hr. | Doctorate Degree |
|---|---|---|---|---|---|
| 1 | 1.00 | 1.05 | 1.10 | 1.15 | 1.20 |
| 2 | 1.05 | 1.10 | 1.15 | 1.20 | 1.25 |
| 3 | 1.10 | 1.15 | 1.20 | 1.25 | 1.30 |
| 4 | 1.15 | 1.20 | 1.25 | 1.30 | 1.35 |
| 5 | 1.20 | 1.25 | 1.30 | 1.35 | 1.40 |
| 6 | 1.25 | 1.30 | 1.35 | 1.40 | 1.45 |
| 7 | 1.30 | 1.35 | 1.40 | 1.45 | 1.50 |
| 8 | 1.35 | 1.40 | 1.45 | 1.50 | 1.55 |
| 9 | | | 1.50 | 1.55 | 1.60 |
| 10 | | | | 1.60 | 1.65 |
| 11 | | | | | 1.70 |

(b) Multiply the number of full-time or equivalent professional personnel in each applicable experience category in "a" by the applicable weighting factor.

(c) Divide the total of "b" by the number of professional personnel included in "b" and reduce the quotient by 1.00.

(d) Multiply the result of "c" by one-fourth of the weighted pupil units computed in accordance with subsection (1), (2) and (3)of this section. (WPUs for small schools, K, and 1-12)

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|---|---|
| 4. Administrative Costs | 4. Forty-five WPU's per district. |

School Finance Unit

UTAH STATE OFFICE OF EDUCATION
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Formulas for Calculating State-Supported Minimum School Program

| PROGRAM 1982-83 | LEGAL REFERENCE - FORMULA |
|---|---|
| H. Special Purpose Optional Programs<br>1. Instructional Media Center<br>2. Extended Year, Day, & Summer<br>3. Compensatory Education<br>4. Elementary School Guidance<br>5. Community Education<br>6. Career Education<br>7. Education Field Trips<br>8. Elementary Music<br>9. Textbooks & Lab Fees<br>10. Gifted & Talented<br>11. Responsible Parenthood<br>12. Bilingual Education<br>13. Reduction of Class Size<br>14. Special Needs | 53-7-21,(9) Districts may expend allocations in any one or all of the 14 special purpose optional programs according to program standards.<br>Each school district shall receive its proportionate share of compensatory education units based upon the number of disadvantaged pupils in such district as compared with the total number of such pupils in all districts. In addition, each district shall receive one and one-half units as a base plus one-half unit for each school in which it maintains an instructional media center approved by the State Board of Education. Each district shall receive its proportionate share of units for elementary music programs in the relationship that its number of pupils in elementary school bears to the number in all districts. For Special Needs each district shall receive seven and one-half units as a base and the remaining units shall be distributed according to a district's proportionate number of handicapped students in ADM and regular students in ADM compared to the total of such students for the State based on prior year ADM. Textbooks and Lab Fees will be prorated according to district, $\frac{\text{ADA + ADM}}{2}$. Bilingual education will be allocated according to each district's number of bilingual students as a proportion of the State total. For Class Size Reduction each district shall receive units based on K-3 ADM as a proportion of the State total. Each district shall also receive its proportion of the balance of weighted pupil units provided for in this subsection based upon its number of weighted pupil units computed in accordance with the provisions of subsections, (1), (2) and (3)* of this section as compared with the number of such weighted pupil units for all districts.<br>* (Small Schools, Kindergarten, and 1-12) |

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| PROGRAM 1982-83 | LEGAL REFERENCE - FORMULA |
|---|---|
| I. State Board for Allocation | In 1981-82, 1, 4, and 5 were allocated on pre-approved program allocations. |
| 1. Handicapped-State Programs<br>2. Private School Driver Ed. | 2-Private School Driver Ed-Formula $\frac{\text{ADA + ADM}}{2}$ based on clock hours: $\frac{\text{Number Hrs. (30 Minimum)}}{990}$ |
| 3. Vocational Incentive Pgm<br>4. Vocational District-Set Aside<br>5. Vocational Institutions-Set Aside<br>6. Self-Contained Handicapped Adjustment | 3-Vocational Incentive. Secondary Schools 9-12 grades with enrollments under 400. For students traveling to another school or area center for vocational programs. Based on up to 20% of district amount, special formula.<br><br>6-Each district shall first receive the amount generated for each self-contained handicapped student under the Basic Regular Program.<br><br>The 1982-83 law states, the allocation to the state board for grants to school districts shall be used to pay for handicapped, vocational, and private school driver education programs.<br><br>Note: In 1982-83, the state board may determine how these allocations will be made. |
| J. State Board for Allocation | 1-Reimbursed for employer's share only. Based on 13.95% of salary for 1982-83. |
| 1. Retirement | Note: In addition to the 13.95% employer's share, 3.95% is deducted from the employee's check. UB-12 gives the district the option of paying the 3.95% employee share from district funds. (This amount will not be reimbursed by the state.)<br><br>The state Minimum Program appropriation for retirement and social security does not cover federal programs or school lunch. |
| 2. Social Security | 2-Employers Share Only. 1981 - 6.65% up to maximum of $29,700.<br>1982 - 6.70% up to maximum of $32,400.<br>1983 - to be determined. |

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II. Voted Leeway

53-7-16, E-1, 53-7-24 The State-Supported Voted Leeway program authorizes a school district to levy with the approving vote of its electors not to exceed an additional 10 mills local property tax for operation and maintenance. The State guarantees this program at $17 per weighted pupil unit per mill for the first two mills and $4 per WPU for each mill thereafter not to exceed 10 mills. If a district's local property tax levy yields in excess of the State guarantee per mill, the district may retain this excess amount. Election to be held on or before December 1.

A. Districts which have passed voted leeway elections since 1965 may set an annual fiscal year fixed mill levy for the voted leeway equal to or less than the levy authorized by the election.

B. Districts that set their levies on a percentage based on elections held prior to 1965 estimate their mill levy limits for the fiscal year according to the following formula.

$$A = \left( \frac{\text{Estimated WPU's for Fiscal Year}}{26} \times \text{\$ Value of State Distribution Unit at time of election} \right) + \text{Fiscal Year State Transportation \$ Value to and from School}$$

$$\text{Levy Limit for Fiscal Year} = (\text{\% Authorized by Election} \times A) \div \text{Fiscal Year Yield of One Mill @ 98\%}$$

The local board of education may authorize a voted leeway levy equal to or less than the levy limit.

C. Districts submit levies to county auditors according to law.

D. In 1982-83 the state support will be $17 per WPU for the first two mills

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| III. Special Purpose Programs Other | |
| 1. Experimental Programs | 1. 53-7-18,(1) Fund is appropriated to the State Board of Education for allocation. School districts submit their proposed experimental programs to the State Office of Education for approval. Not less than $100,000 to promote & teach the value of the Free Enterprise System. Individual stipends $5,000 matched locally. |
| 2. Productivity Study | 2. 53-7-18, (2) Allocations will be made according to rules and regulations established by the State Board. |
| 3. Contingency Fund | 3. 53-7-27 Allocations authorized by the State Superintendent. |
| 4. Pupil Transportation To and From School | 4. 53-7-18.1 a. 100% of approved costs according to a State formula and standard (All amounts are subject to uniform reductions based on the State Legislative appropriation) |
| 5. Utilities & Insurance | 5. 53-7-18,(4) Prorated share based on district ADM. |

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|---|---|

IV. School Building Equalization Program

Starting in 1981-82 Districts Participating in Critical Aid Must Meet the Following Additional Requirements:

1. "Certify that as of December 31, of the current year, the district will have a bonded indebtedness equal to, or more than, 95 per cent of 13.3 per cent of the District's assessed valuation FOR THE PRIOR YEAR, or that it had such a bonded indebtedness, during one of the two years immediately preceding the current year, except that the State Board of Education may waive the provisions of this paragraph 53-11-30 (3)(g) for any school district for the fiscal year 1981-82 if the necessary bonds are authorized or if a bond election is passed by such district during this fiscal year."

2. No critical school building project shall exceed the standards for such projects as established by the State Board of Education.



IV. 53-11-21 to 27, 53-11-30 to 32, 53-7-8.1

NOTE: The formula 13.5 mills will be reduced for reappraisal or 1981 indexing by the State Tax Commission.

State Aid = State-Supported - Local (13.5 Mills) Amount

State-Supported Amount would be the greater of (1) or (2) following:

(1) Continuing formula amount.
$155 X WPU's + .48 yearly Bond Principal*

(2) Critical formula amount. (Based on current year data)

Critical Need - (95% Bonding Limit** Less Bonds Outstanding) - Reserves + D.S.*

**Formula based on 13.3% of Assessed Valuation

D.S. - One Year Debt Service (Principal & Interest) *(Subject to Limits)

(3) Districts qualifying to participate in State Aid are required to levy at least 13.5 mills. (17.55 mills to participate in Critical Aid) For the year of reappraisal or 1981 indexing, districts must reduce the levy to raise 106 per cent of a 13.5 mill levy the prior year. The levy then increases yearly so that it will be at 13.5 mills three years after the year of reappraisal or for 1981 indexing. (The 17.55 mills for critical aid eligibility will also be reduced to 1.3 times the reduced 13.5 mills amount.)

(4) Costs of air-conditioning for a school building used for a staggered nine-month school program on a year-round basis are defined as a "critical need".

(5) In school districts where the proceeds of 13.5 mills or reduced levy equal or exceed the school building state-supported program, there shall be annually levied a property tax sufficient to provide funds for the orderly replacement of school building facilities in accordance with policies and procedures established by the State Office of Education.

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| V. Year of property reappraisal or indexing adjustments over 10 per cent, 106 per cent limit for Local Property Tax Revenues. | For the year of reappraisal or for indexing adjustments over ten per cent, districts' local property tax revenues are restricted to a maximum of 106 per cent of the prior year revenues which also limits tax levies. Excluded are levies for the Basic Program and Debt Service. |
| VI. 10 per cent Basic Capital Outlay | 53-7-23 Proceeds of levy may also be used for the purchase of replacement equipment, textbooks, and supplies.<br><br>Portions of this capital outlay levy used for the above purposes cannot be included in the qualifying levies for the School Building Equalization Program. |

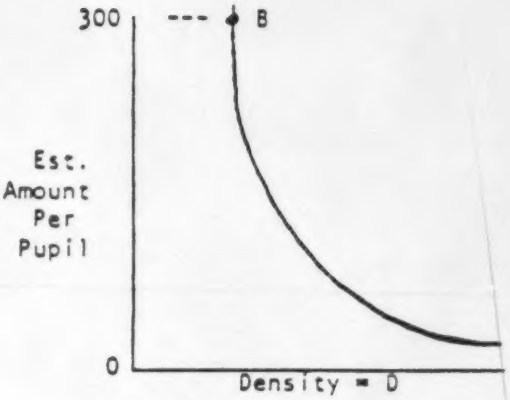
# TRANSPORTATION - TO AND FROM SCHOOL

## FORMULA

a.

I. Formula for "A" Money

$$\text{Amount Generated Per Pupil } (A_1) = \left[ \frac{\text{Est. Amount Per Pupil } (B)}{\text{Density } (D) + K} + C \right] + \frac{E}{\text{Eligible Students}}$$




B = State Constant Determined by Computer PGM.

K = State Constant Determined by Computer Program. Based on State Annual Appropriation.

C = State Constant Determined by Computer Each Year. Amount Per Pupil.

E = Annual Base Per District.

D = Density for District = $\frac{\text{Eligible Students}}{\text{Bus Route Miles From T-61 (Approved)}}$

EXAMPLE 1982-83

$$A_1 = \left[ \frac{\$440}{D + .30} + \$54 \right] + \frac{\$8700}{\text{District Eligible Students}}$$

Use district density (D) and eligible students in formula and compute for district.

Then District "A" money is the lesser of the two following computations

| | |
|---|---|
| COMPUTATION I | = $A_1$ X District Eligible Students |
| COMPUTATION II | = Total Approved Costs ($T_c$)* |

$$^*T_c = \frac{\text{Total Annual Operation Cost for Buses}}{\text{Total Miles/Year}} \times \text{Approved Miles For Year}$$

II. "B" Money (Based on State Standards & Guidelines)

Total the following: (New hand book II Account Numbers)

1. 513 + 514 + 516 Account Commercial & Parent (Student allowance)
2. 515 Account Subsistence
3. Handicapped = Handicapped Miles X $\frac{\text{Cost}}{\text{Mile}}$

Then "A" + "B" = Total District Amount for To & From School

# EXAMPLE OF DISTRICT "X" COMPUTATION FOR TO AND FROM SCHOOL AMOUNT FOR TRANSPORTATION

**Basic District Data**

| | |
|---|---|
| Eligible Students | = 2,210 |
| Bus Route Miles | = 464 |
| Density | = 4,763 |
| Approved Costs | = $325,015 |

I. "A" Money

$$A_1 = \boxed{\frac{\$440}{4.763 + .30}} + \boxed{\$54} + \frac{\$8,700}{2,210}$$

$$= \boxed{\$86.90} + \boxed{\$54} + \$3.94$$

$$= \$140.90 + \$3.94$$

$$= \$144.84$$

| | | | | |
|---|---|---|---|---|
| Formula Computation I | = $144.84 | X | 2,210 | = $320,096 |
| Approved Costs II | = $325,015 | | | |

"A" Money = $320,096 (Lesser of the two computations above)

II. "B" Money = $59,442

Composed of commercial, student allowance, subsistence, and handicapped bus mileages.

III. Total District for To and From School

| | |
|---|---|
| A = | $320,096 |
| B = | $59,442 |
| | $379,538 |

IV. All amounts are subject to uniform reductions based on the State legislative appropriation.